



Board of Equalization  
Tuesday, April 14, 2009  
5:30 PM

West Fargo City Hall  
800 4<sup>th</sup> Ave E  
West Fargo ND 58078

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## **Overview of Assessment Function**

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The overall function of the West Fargo Assessment Department is to maintain a record of property ownership boundaries and estimate the value, or appraise all property in West Fargo. This encompasses many varied tasks and responsibilities but all serve toward that overall objective.

### ***Property Ownership Maintenance***

This is accomplished by analysis of the various instruments by which property rights may be acquired, transferred, or disposed of. This department collects all such instruments that have been legally recorded and reflects the status of property ownership in the city as of the assessment date: February 1<sup>st</sup> of each year.

### ***Property Appraisal***

This department conducts extensive analysis of the factors affecting the value of all classes of property. Once the forces that affect property value are quantified, new and existing properties are appraised on an individual basis. This is done by appraising all new properties as they are constructed and periodically reappraising existing properties by type or location.

Market forces that affect the value of real estate over broad subclasses of property are dealt with by the Assessment Department through a process called value trending. This involves applying value changes uniformly across various classes of property based upon careful statistical analysis.

### ***Property Taxes***

The North Dakota property tax is an *ad valorem* tax. This means, simply, a tax according to value. Property taxes are based on the value of property. The Assessment Department's roll is to make sure that every property is equitably assessed so the property owners pay only their fair share of that tax burden.

Property taxes are an important source of revenue for local governments. It pays for those services that are provided close to home such as schools and roads. Everybody who farms, owns a home or has a business pays property tax.

The *total* amount of the property tax to be collected annually is a product of the various taxing authorities (city, county, school, park) setting their budgets. The budgets indicate how much revenue must come from property taxes which are then levied against the total taxable valuation of property in West Fargo.

Once the budgets are set, the total amount to be collected is divided by the total taxable valuation of all properties in the city. That results in the *mill levy*. To determine an individual property tax liability, the total appraised or market value determined by the assessment office is taken times assessment factors and that result is then taken times the mill levy.

For example: The market value of a home is appraised at \$100,000.

\$100,000 X 50% Assessment Factor = \$50,000 or assessed value  
\$ 50,000 X 9% Residential Factor\* = \$ 4,500 or taxable value  
\$ 4,500 X .44138 Mill Levy (2008) = \$ 1,986 or Consolidated tax

\*Commercial and Agricultural Factors are 10%

In order to assure that there is fairness in the property tax of West Fargo, we must therefore; be concerned with equitable treatment in how we place our values on properties. The major concern in the data collection effort is that all information is collected for each property, notes are thorough and accurate for future use and all contact with the public is professional and courteous.

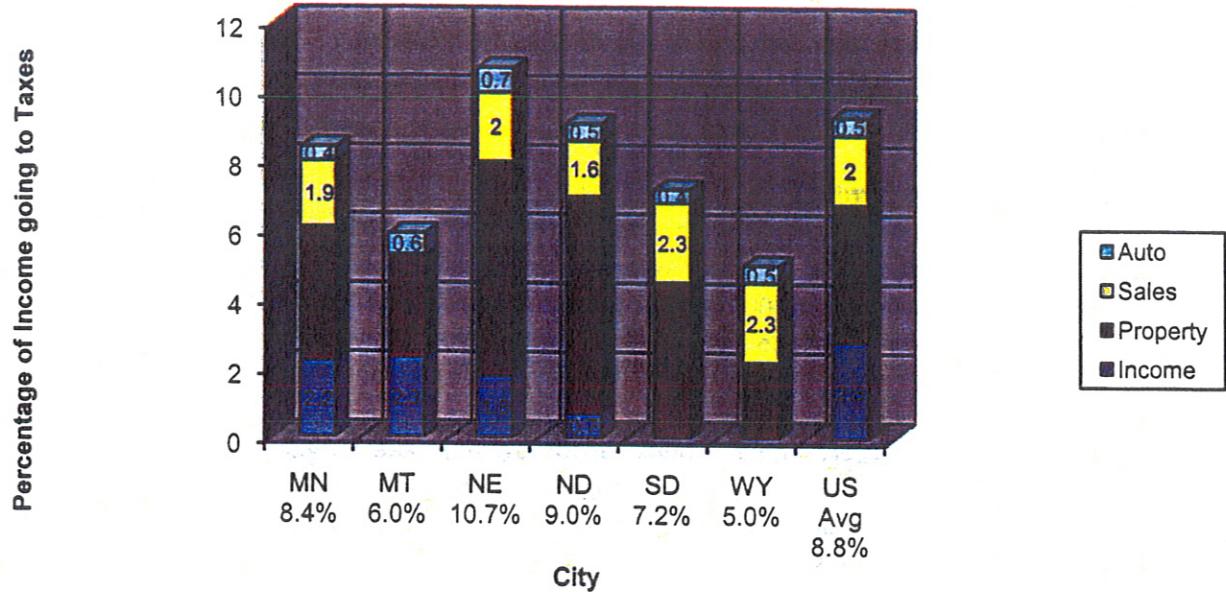
## ***Property Taxes***

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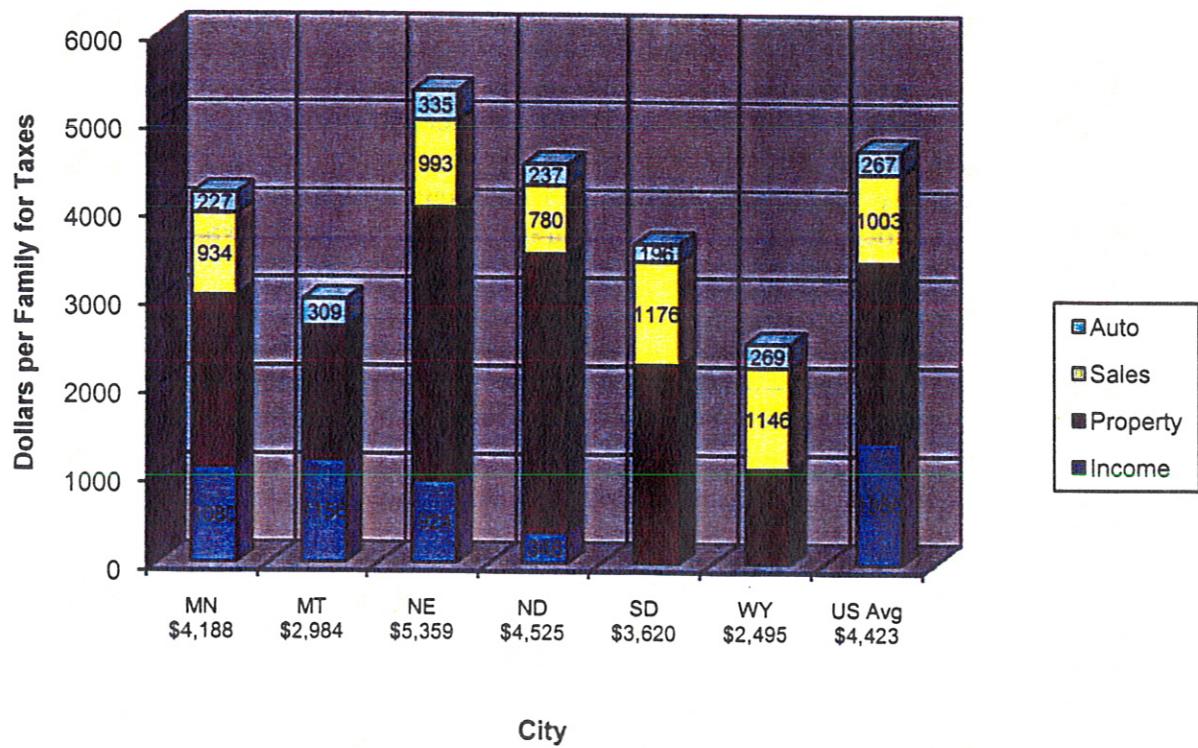
North Dakota's property taxes are relatively moderate compared to those in other states, whether measured per capita or per \$1,000 of personal income. In recent years, property valuations have increased significantly resulting in a corresponding increase in property tax assessments. In response, many states have implemented various property tax relief initiatives in an effort to reduce the property tax burden. Neighboring state's property taxes on similarly valued property appear less than North Dakota's because those states provide a homestead credit for all owner-occupied residential property. North Dakota's homestead credit is available to the elderly and disabled persons with limited income.

Further analysis is needed to see the details of how state tax systems differ. Property taxes may vary by property classification and different types of property may be taxed or excluded. When compared with other neighboring states in overall tax burden in comparing auto, sales, property and income taxes, North Dakota in the last few years has climbed to a higher tax level. The most recent information gathered nationwide shows that North Dakota is now higher than the national average in major tax burden dollars spent by the average family. In our five state area, North Dakota is ranked the second highest behind Nebraska. Minnesota, Montana, South Dakota and Wyoming are lower in overall tax burdens than North Dakota.

### Major Taxes as a percent of Income for Family of Three Earning \$50,000



### Major Tax Burden for Family of Three Earning \$50,000 per year



Source: ND Red Book, North Dakota Office of State Tax Commissioner  
Amounts may not add due to rounding; US Average based on cities actually levying taxes

## ***Understanding Your Assessment***

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Prepared By: IAAO

Most property owners are concerned about the rising property taxes. To express their concern effectively, a property owner must understand the two parts of the property tax system: TAXATION and VALUATION.

### **What causes property values to change?**

The most obvious reason is that the property itself has changed. A bedroom was added, the basement was finished, or the property was rehabbed. A less obvious but more frequent cause of change is that there was a change in the market itself. For example, if a major employer leaves the area, property values can collapse or a once decaying neighborhood with good starter homes is discovered by young first time home buyers and prices start to gradually rise or a shortage of good homes in a very desirable neighborhood has sent sales prices skyrocketing there. Larger, more expensive homes may take longer to sell and values start dropping to allow for a quicker sale, while more affordable housing is in high demand increasing its value. In a stable neighborhood without any undue influence from the market, inflation alone may increase property values.

### **Property Owners Misconceptions**

If the assessed value of a property increases, the taxes will increase. This is one of the biggest misconceptions. If the assessed value of a property decreases, the taxes will be reduced. This is also a misconception.

Assessors determine the total true and full value of a property using acceptable standards and practices as set forth by the state. This is the foundation of the property tax system. Assessment officials strive very hard to set fair and equitable values for property owners. If true and full values are fair and equitable then everyone should be paying their fair and equitable share of the property tax. Taxing entities such as county, city, park and school boards decide how much money their budgets need to operate for the up coming year. That is how the actual tax dollar is decided.

For example: the combined budget for all taxing entities is \$1,000,000 and the assessor has determined that the total valuation of all taxable property is \$100,000,000. A tax rate is calculated by dividing the amount of needed tax collections by the total valuations.

$1,000,000 / 100,000,000 = 1$  percent tax rate. On a \$100,000 valuation the taxes would equate to be \$1,000.

If the assessor doubles all property valuations and the budget amount remains the same, the tax rate is reduced, but the tax amount stays the same.  $1,000,000 / 200,000,000 = 0.5$  percent tax rate. On a now \$200,000 valuation, the taxes would still equal out to \$1,000. A property valuation doubled but the taxes remained the same. If the property value increases but the taxing authority maintains the current tax rate, the taxes will rise. The jurisdictions can receive

more money without changing the tax rate because the value increased.  $\$200,000 \times .01 = \$2,000$ .

Likewise if the assessor was to lower all valuations by 25% and the budget amount remained the same, the tax rate would increase and the tax amount would remain the same even though the valuation decreased.  $\$1,000,000 \text{ budget} / 75,000,000 = .0134 \text{ tax rate}$ . A previous value of \$100,000 lowered to \$75,000 would still pay \$1,000 in taxes.  $\$75,000 \times .0134 = \$1,000$ .

#### **What if the valuation is incorrect?**

If a property owner believes the true and full value of their property is incorrect, they should contact the assessor's office for a review. The property owner should ask:

- How the assessor values property.
- How to gather information about their property and comparable properties.
- How the appeal process works and what the deadlines are.

It is the property owner's responsibility to furnish good information about their property to the assessor. An appraisal of your property is only as good as the known information. A property owner would not want to seek a mortgage on the property without a private appraiser knowing all there is regarding the property. Likewise, a property owner can't expect an assessor to fairly assess their property without knowing all there is regarding the property.

#### **Can a property owner appeal?**

As a property owner, you feel that your property taxes are too high. An assessment appeal is not for complaints about high property taxes. You will NOT win an appeal because you feel that taxes are too high. High property taxes are an issue for the entities who determine budgets.

A valuation can be appealed if:

- Items that are affecting the valuation are incorrect on the property records. i.e. only one bath, not two; a double stall garage not a triple; square footage of property is wrong.
- Evidence that comparable properties are selling for less than the true and full valuation of your property.
- The property valuation is accurate but unfair because it is higher than the estimated value of similar properties.
- Property is eligible for an exemption that was not granted by the assessment officials.

If a property owner determines that there is a possible error in their valuation, the first step would be contacting the assessors for an informal meeting to discuss the valuation.

- Review the facts of the property record with the assessment personnel.
- Determine if the information is correct or are you being assessed on something not pertaining to your property.
- Develop an understanding on how your property valuation was estimated.

- Check that the value is fair when compared to other similar properties in your neighborhood.
- Ask if there are any exemptions that you may qualify for that can help ease your tax burden.

Information regarding a formal appeal of your valuation can be obtained from your assessor. Remember, you will not win an appeal because you feel that taxes are too high. The appeal is only for determining if your valuation is true and fair.

For a formal appeal a property owner must have documentation showing that the valuation is incorrect. A board of appeals will not be able to make a decision that your valuation is incorrect unless it is proven; they will not take your word on it. The assessment staff will be there with documentation to inform the board on how the valuation was determined. The property owner must be able to prove to the board that there is a problem with the valuation.

- A property owner needs to provide evidence that comparable properties in the neighborhood are assessed less than your property.
- A recent appraisal of your property which indicates true and full market value ~ not just what a bank is willing to lend on.
- Copies of your property records and neighboring property records to show that the properties were not assessed in the same manner.
- Recent sale information regarding similar properties with documentation to prove the properties are comparable.

An appeal board is only interested in the fairness and accuracy of the value placed on the property. They are not able to lower valuations because the property owner can't afford to pay the taxes or feels that the property tax is too high. The assessment staff is an ally, they are not an adversary. Staff is trained to be respectful, calm, polite and helpful. If a property owner returns the same respect, the staff is better able to concentrate and be more helpful in gathering the information needed for an appeal.

## **2009 Taxable Valuation**

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The taxable valuation is considered the tax base of the City of West Fargo. This accounts for the removal of exempt amounts and represents the net assessed value of all property in the city subject to property taxation.

This amount is determined by applying an assessment ratio of 50% to the appraised value of all taxable property, then a factor of 9% is applied to residential and 10% to all other property classes.

The taxable valuation multiplied by the mill levy will determine the total revenue to be received from property taxes.

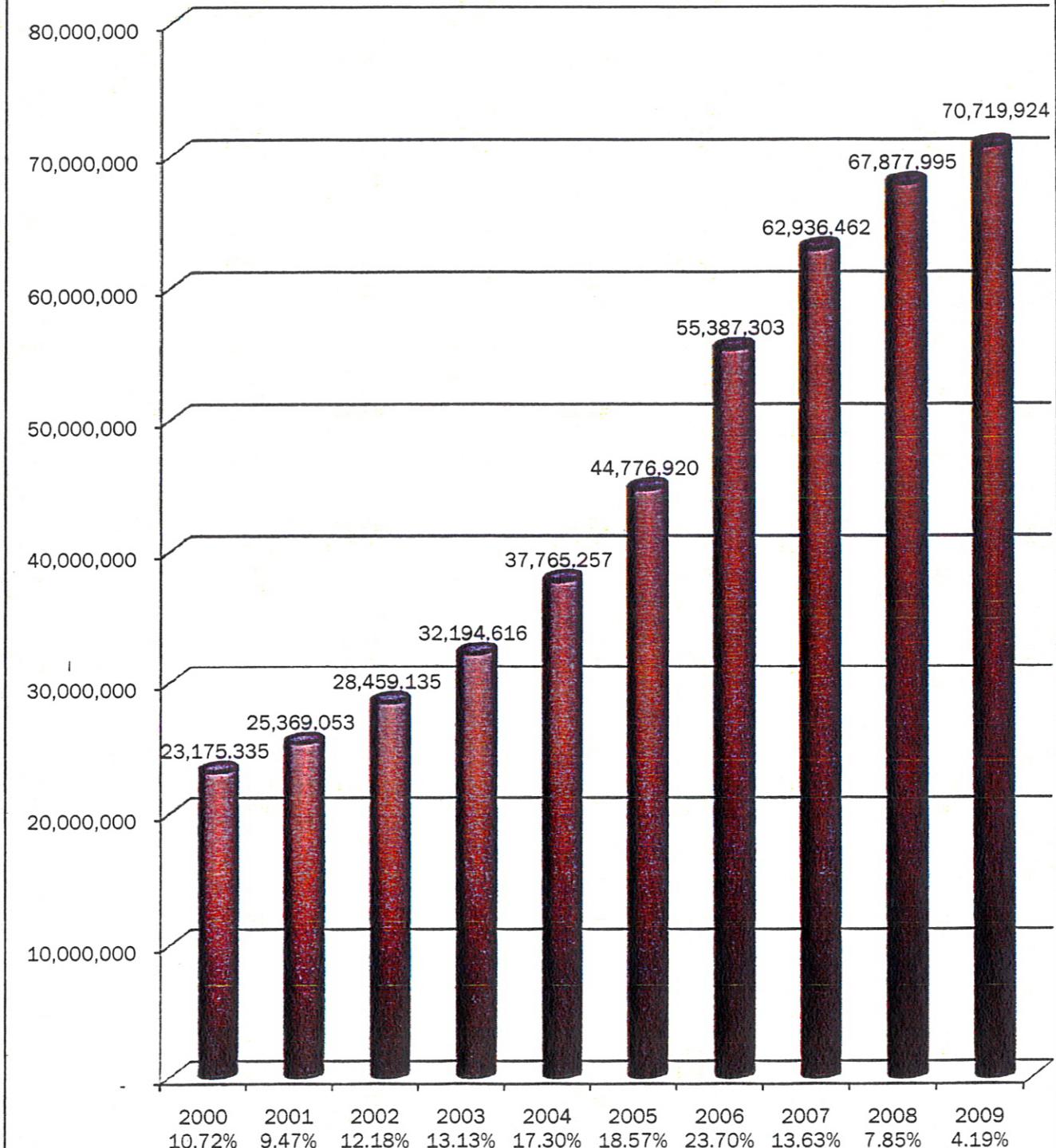
The following projection of the 2009 taxable valuation will vary somewhat from the final amount. Changes will occur between now and when the mill levy is determined in September. Examples of these changes may include errors in assessments or exemptions not previously filed. The adjustment column is for those changes that may occur. The report also contains just an estimate of what utilities such as railroads and pipelines known as corporations assessed by the state may be.

Agricultural	\$	65,495
Residential	\$	53,046,184
Commercial	\$	18,905,135
- TIF	\$	(1,696,890)
- Adjustments (Estimated)	\$	(225,000)
+Corporations (Estimated)	\$	625,000
<b>Projected Taxable Value</b>	<b>\$</b>	<b>70,719,924</b>

Below is a ten-year valuation history for the City of West Fargo:

<u>Year</u>	<u>Taxable</u>	
	<u>Valuation</u>	<u>% Change</u>
2000	23,175,335	10.72%
2001	25,369,053	9.47%
2002	28,459,135	12.18%
2003	32,194,616	13.13%
2004	37,765,257	17.30%
2005	44,776,920	18.57%
2006	55,387,303	23.70%
2007	62,936,462	13.63%
2008	67,877,995	7.85%
2009	70,719,924	4.19%

## Ten Year Taxable History



## **Mill Levies**

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The County Auditor calculates the total mill levy each year. This is usually done in late fall after all taxing jurisdictions have reported. That levy appears on the tax bill that property owners receive in December of the same year. The most recent property tax statement is for the year of 2008 and the mill levies in West Fargo were 441.38. The downward trend of the overall mill rate continued for the third year in a row. This illustrates how that levy is broken down:

### **2008 Mill Levy Breakdown**

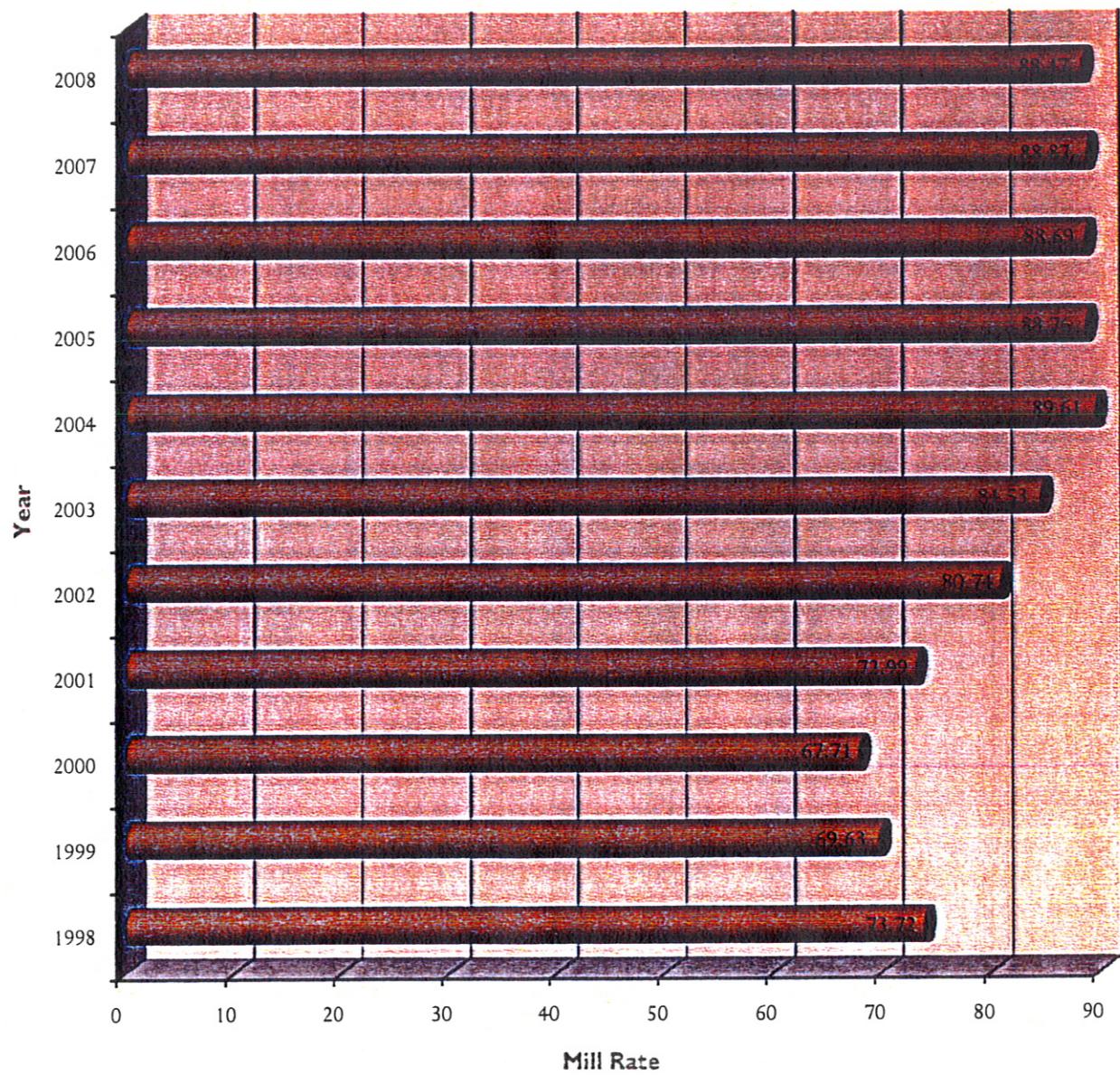
State	1.00
Cass County*	64.45
West Fargo City	88.47
Park District	36.42
School District	245.64
Water District	4.40
Garrison Diversion	1.00

### **Mill Levies for 1997 – 2008**

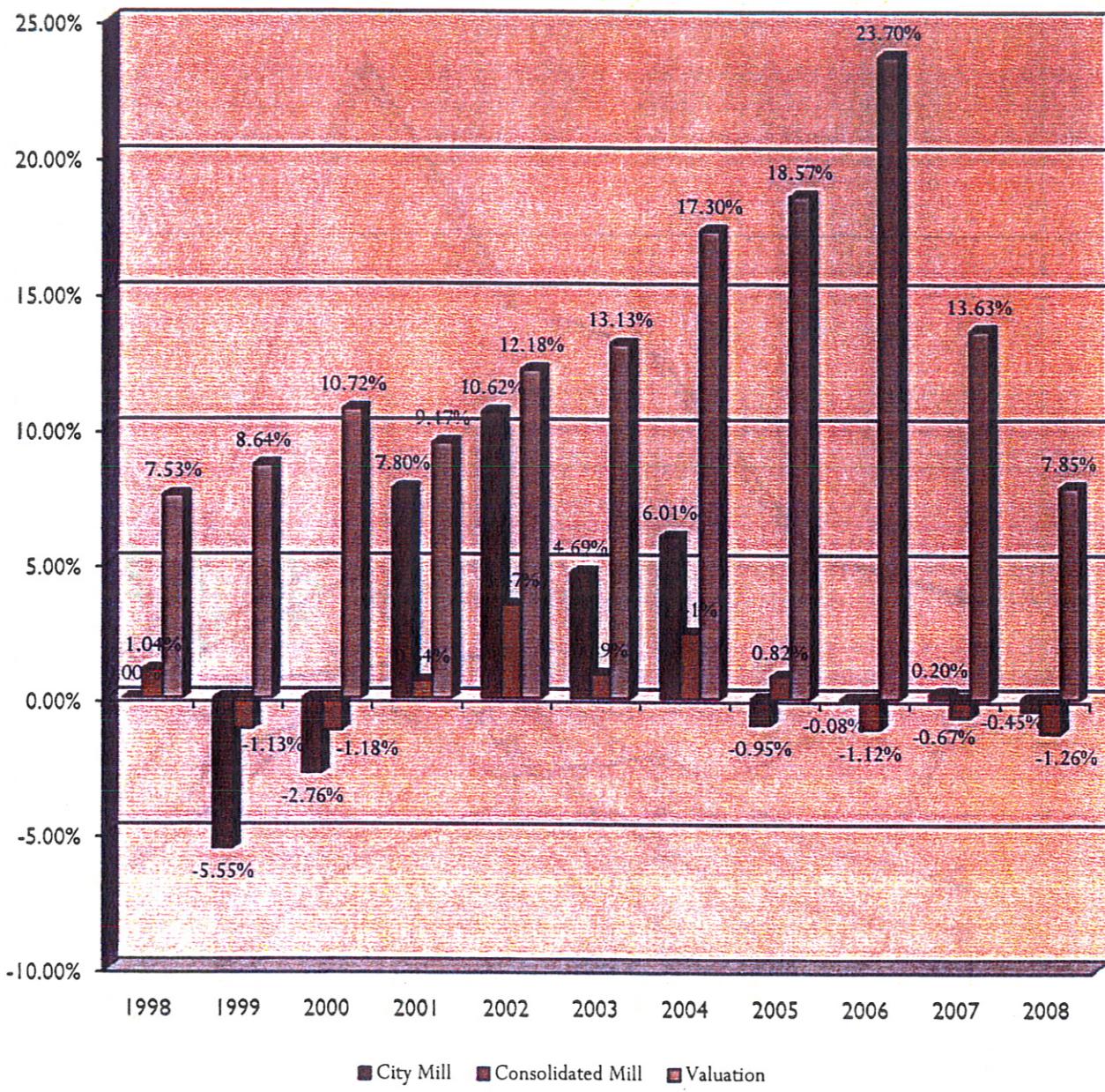
Year	City	Park	School	County	Garrison	State	Water	Total
1997	73.72	27.34	250.83	66.49	1.00	1.00	4.60	424.98
1998	73.72	27.79	249.02	72.39	1.00	1.00	4.50	429.42
1999	69.63	28.23	249.02	71.17	1.00	1.00	4.50	424.55
2000	67.71	26.72	249.02	69.07	1.00	1.00	5.00	419.52
2001	72.99	27.19	249.02	66.02	1.00	1.00	5.00	422.22
2002	80.74	26.76	254.02	68.36	1.00	1.00	5.00	436.88
2003	84.53	26.45	254.02	68.76	1.00	1.00	5.00	440.76
2004	89.61	32.08	254.02	68.67	1.00	1.00	5.00	451.38
2005	88.76	39.66	254.02	65.66	1.00	1.00	5.00	455.10
2006	88.69	36.02	254.02	64.76	1.00	1.00	4.50	449.99
2007	88.87	38.06	248.76	64.70	1.00	1.00	4.60	446.99
2008	88.47	36.42	245.64	64.45	1.00	1.00	4.40	441.38

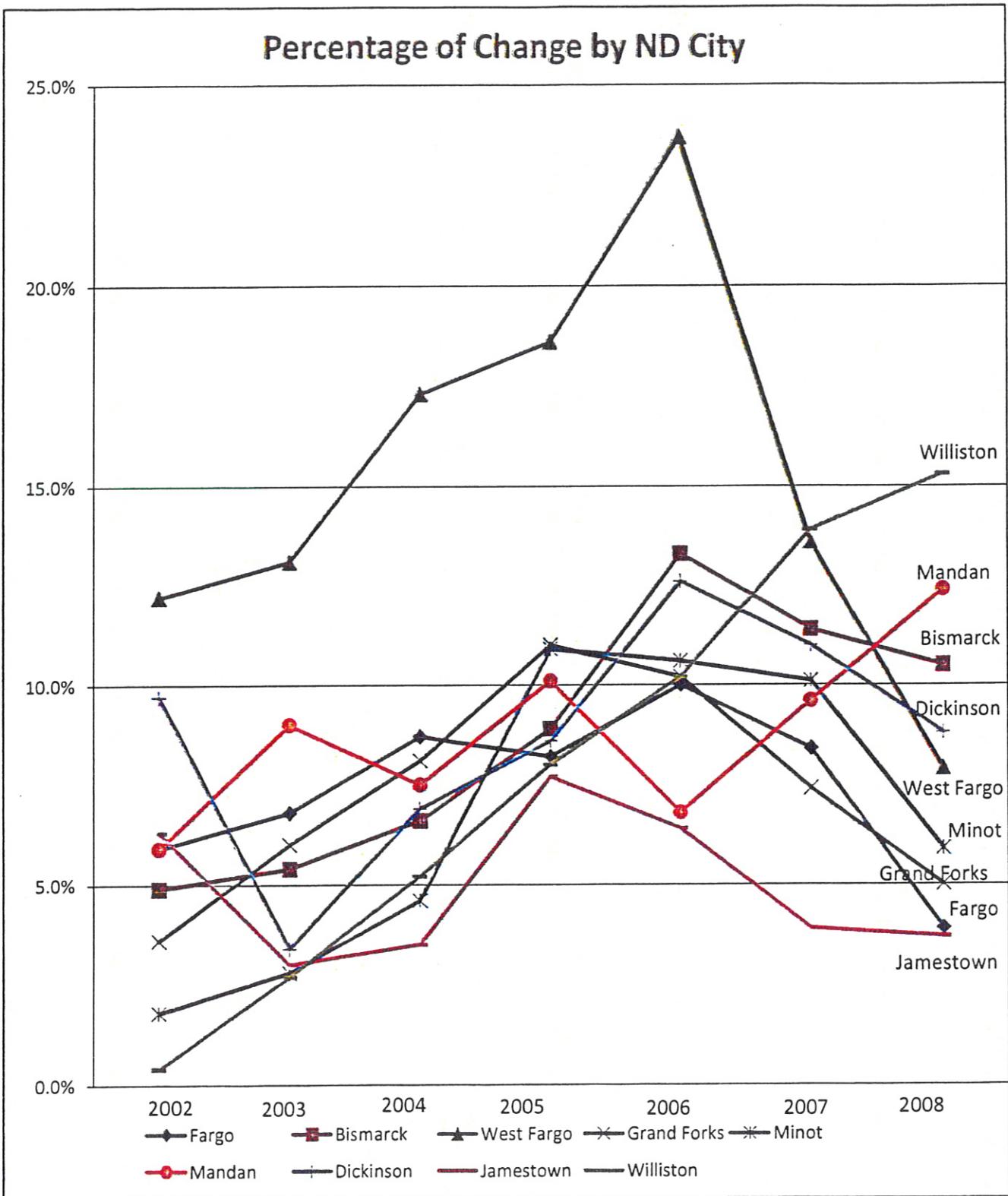
\*County Mill rate includes all other mill rates such as Weed, Vector and Soil Districts

## West Fargo Mill Rate Recap



## Mill Rate Compared to Value Change





# **Major North Dakota City Comparison**

Population info provided by Gazetteer  
Taxable Valuation compiled by League of Cities

## **Population / Taxable Value Comparison**

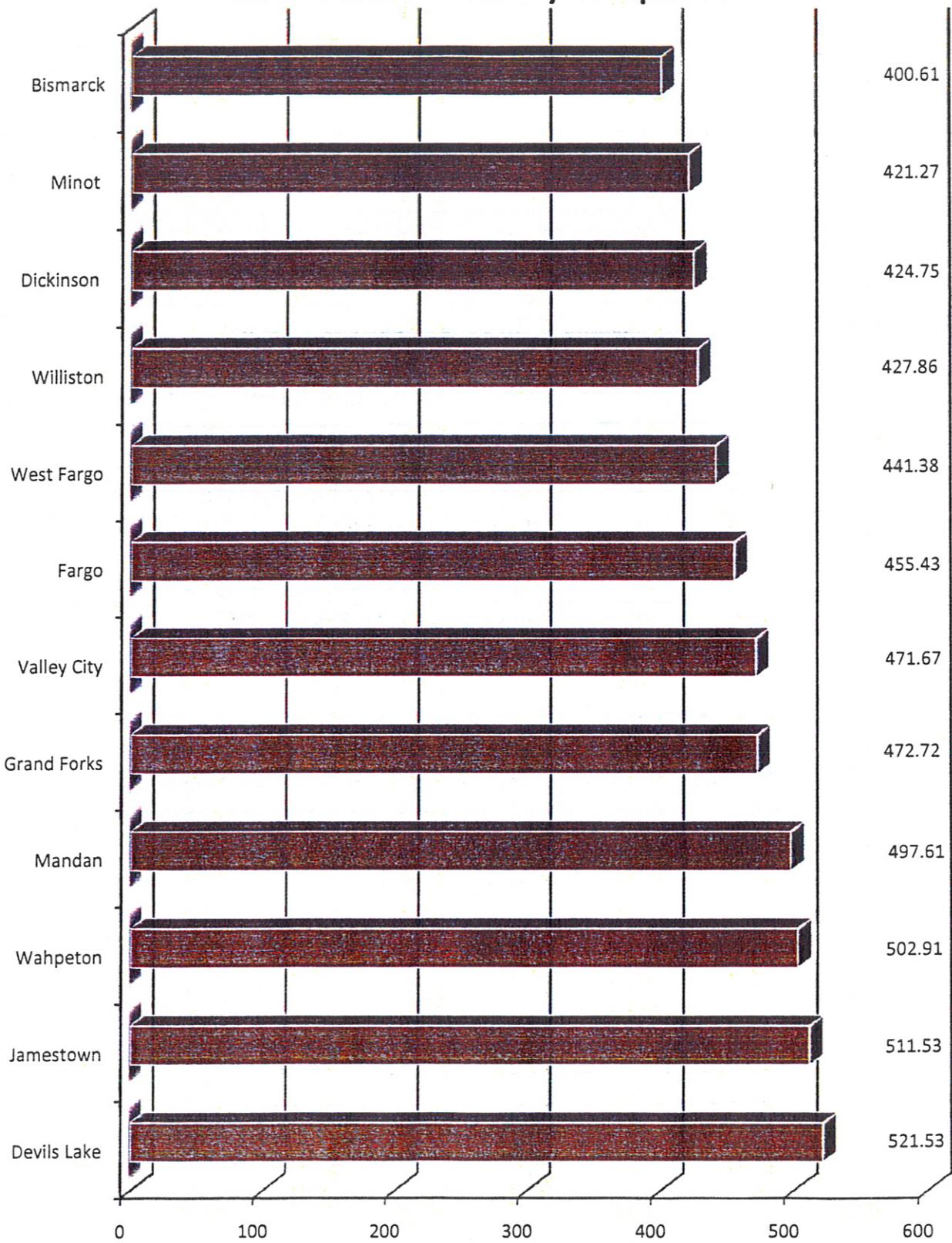
City	Estimated Population	2008 Taxable Valuation	2007 Taxable Valuation	Increase Percentage
Fargo	93,000	\$ 302,612,498	\$ 291,211,070	3.9%
Bismarck	58,333	\$ 184,598,386	\$ 167,123,847	10.5%
Grand Forks	50,372	\$ 136,538,777	\$ 130,066,082	5.0%
Minot	34,745	\$ 96,209,103	\$ 90,852,735	5.9%
West Fargo	26,011	\$ 67,877,995	\$ 62,936,462	7.9%
Mandan	17,449	\$ 37,651,647	\$ 33,508,163	12.4%
Dickinson	15,636	\$ 34,161,015	\$ 31,400,297	8.8%
Jamestown	14,813	\$ 26,117,411	\$ 25,182,657	3.7%
Williston	12,303	\$ 23,281,558	\$ 20,185,248	15.3%
Wahpeton	7,907	\$ 13,000,029	\$ 12,830,836	1.3%
Devils Lake	6,718	\$ 10,591,817	\$ 10,190,005	3.9%
Valley City	6,388	\$ 10,146,965	\$ 9,885,261	2.6%

\*West Fargo Population Estimated by Planning Department

## **Mill Levy / Property Tax Comparison**

City	2008 Consolidated Mill Levy	2008 City Mill Levy	Tax on \$100,000 Residential	Tax on \$100,000 Commercial
Devils Lake	521.53	124.95	\$ 2,347	\$ 2,608
Jamestown	511.53	126.49	\$ 2,302	\$ 2,558
Wahpeton	502.91	120.36	\$ 2,263	\$ 2,515
Mandan	497.61	102.02	\$ 2,239	\$ 2,488
Grand Forks	472.72	107.92	\$ 2,127	\$ 2,364
Valley City	471.67	95.54	\$ 2,123	\$ 2,358
Fargo	455.43	58.25	\$ 2,049	\$ 2,277
West Fargo	441.38	88.47	\$ 1,986	\$ 2,207
Williston	427.86	78.89	\$ 1,925	\$ 2,139
Dickinson	424.75	98.95	\$ 1,911	\$ 2,124
Minot	421.27	113.25	\$ 1,896	\$ 2,106
Bismarck	400.61	82.78	\$ 1,803	\$ 2,003

## North Dakota Mill Levy Comparison



## 2008 - 2009 SALES RATIO ADJUSTMENT WORKSHEET

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The ND property tax is an ad valorem tax. This means, simply, a tax according to value. The true and full value for tax purposes must reflect the market value of the property. Sales ratio studies are conducted annually to determine if city property values are at market. It is the intent of the ND legislature that local assessors use the results of sales ratio studies as a guide in making and equalizing assessments of property.

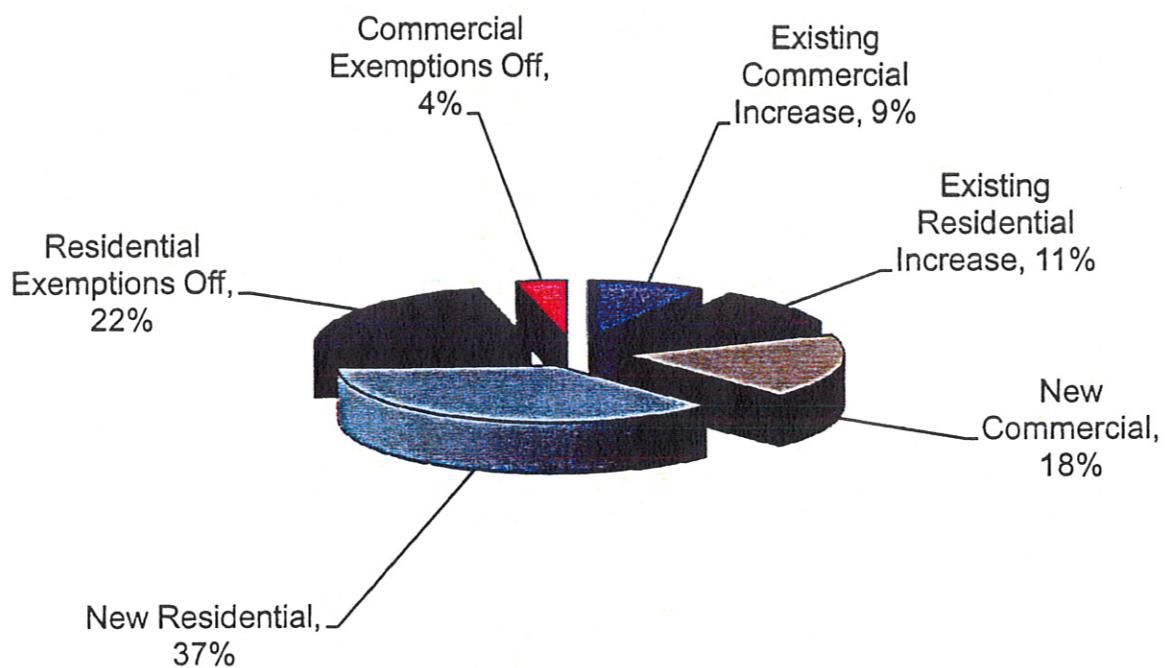
The State Tax Department has usually granted a 5% leeway in our ratio studies. This means that our final ratio analysis should be between 95% and 105% with 100% being the ideal ratio. Our 2008 ratio study place commercial property at 93% and residential property at 98%. The city uses mass reappraisal of areas and trending of other areas to increase the percentages to within acceptable levels. For 2009 the reappraisal and trending of property increased commercial by 2% and residential by 1%.

	COMMERCIAL		RESIDENTIAL	
	2008	2009	2008	2009
1 True & Full Value	359,186,500	378,102,700	1,131,585,900	1,178,804,100
Supplementary Abstract				
2 Increases		11,494,100		45,151,400
3 Decreases	817,100		4,337,800	
4 Adjusted T&F Values (Line 1-Line 2 or 3)	358,369,400	366,608,600	1,127,248,100	1,133,652,700
5 Year T&F Sales Ratio	93.00%		98.00%	
6 Indicated Market Value (Line 4 / Line 5)	385,343,441		1,150,253,163	
7 Year T&F Market Value Ratio (Year 2 Line 4 / Line 6)		95%		99%
8 Market Value - 2008 T&F (Line 6 - 2008 Line 4)		18,734,841		16,600,463
9 Indicated Change Need to		5%		1%

Prepared by Wanda Wilcox, Assessor

3/9/2009

## Where Was the Growth for 2009?



# Where your tax dollar goes in the City of West Fargo

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<b>City Levy</b>	<b>Mill Rate</b>	<b>Tax Dollars</b>	<b>Percentage</b>
General	64.11	\$ 432.74	14.525%
Fire	8.13	\$ 54.88	1.842%
Airport	1.98	\$ 13.37	0.449%
Share of Specials	1.37	\$ 9.25	0.310%
Building	1.72	\$ 11.61	0.390%
Library	9.25	\$ 62.44	2.096%
S&I HWY #2	1.91	\$ 12.89	0.433%
Total City	88.47	\$ 597.17	20.0%

<b>Park District Levy</b>	<b>Mill Rate</b>	<b>Tax Dollars</b>	<b>Percentage</b>
General	16.01	\$ 108.07	3.627%
Share of Specials	14.41	\$ 97.27	3.265%
Social Security	1.00	\$ 6.75	0.227%
Rec Facilities	5.00	\$ 33.75	1.133%
Total Park District	36.42	\$ 245.84	8.3%

<b>Other Levies</b>	<b>Mill Rate</b>	<b>Tax Dollars</b>	<b>Percentage</b>
County	61.00	\$ 411.75	13.820%
Weed	2.00	\$ 13.50	0.453%
Vector	1.00	\$ 6.75	0.227%
Soil	0.45	\$ 3.04	0.102%
Garrison Diversion	1.00	\$ 6.75	0.227%
State Med School	1.00	\$ 6.75	0.227%
School District #6	245.64	\$ 1,658.07	55.653%
Water Resource	4.40	\$ 29.70	0.997%
Total Others	316.49	\$ 2,136.31	71.7%

<b>Total Mill Levy</b>	<b>441.38</b>	<b>\$ 2,979.32</b>	<b>100%</b>
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Formula for determining residential taxes

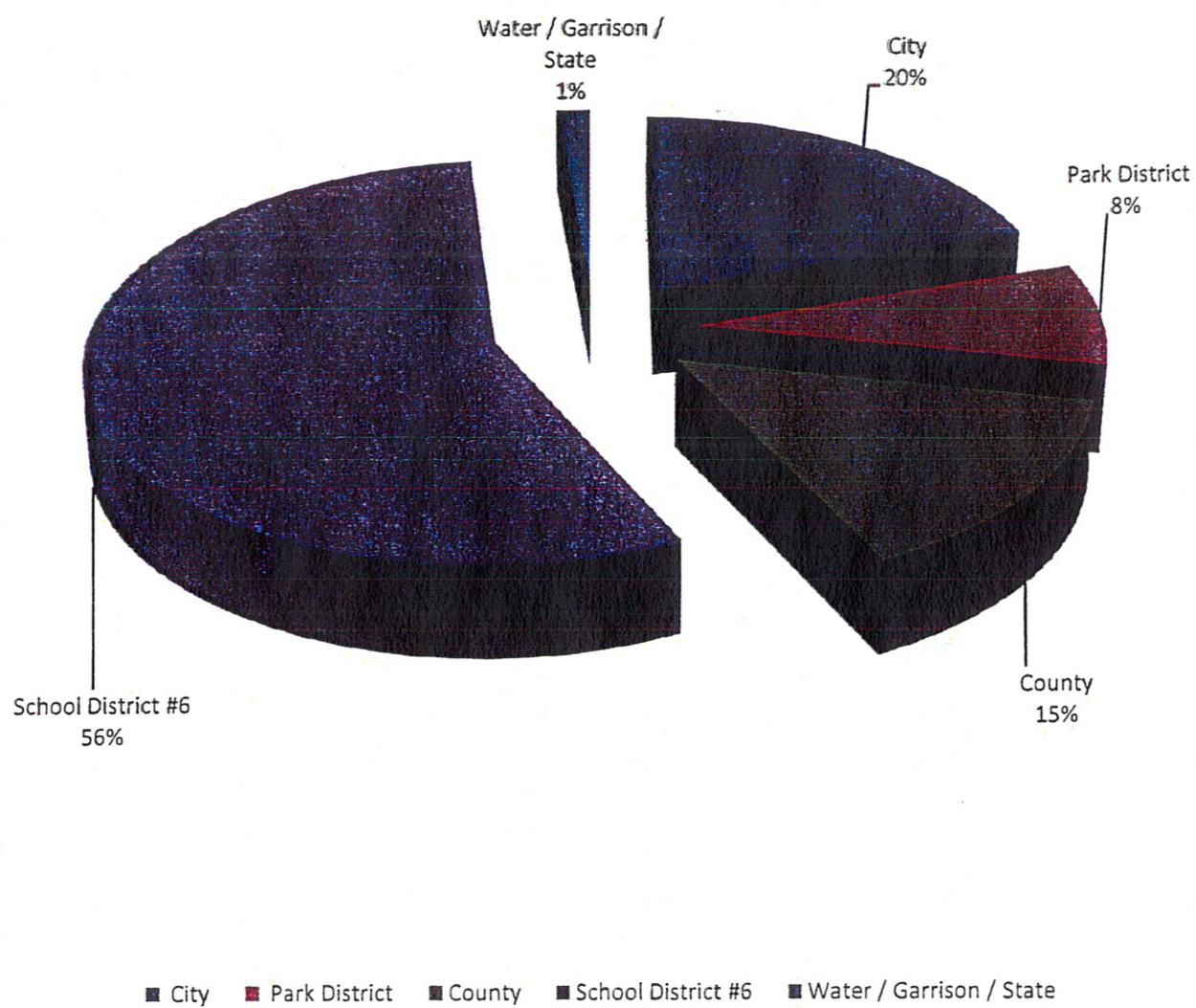
$$\begin{array}{ccccccccc} \text{True & Full Value} & & \text{Tax Rate} & & \text{Mill Levy} & & \text{Tax Dollars} \\ 150,000 & \times & 0.045 & \times & 0.44138 & = & \$ 2,979.32 \end{array}$$

Formula for determining commercial taxes

$$150,000 \quad \times \quad 0.05 \quad \times \quad 0.44138 \quad = \quad \$ 3,310.35$$

This information is prepared using the 2008 Mill Rate

## Where your tax dollars go in the City of West Fargo



# 2009 Exempt Properties

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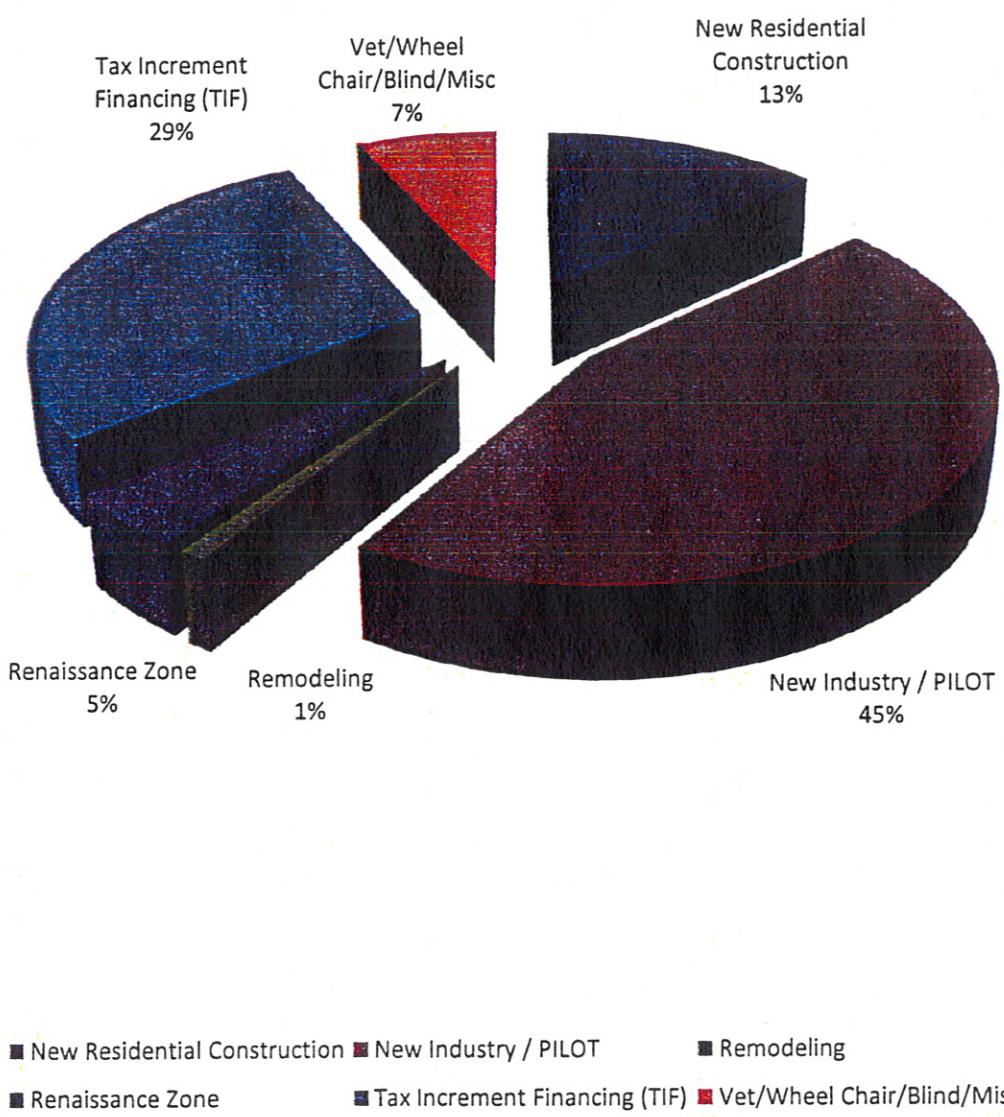
Exempt Property falls into two classes for property tax assessments: *discretionary or fully exempt*. Discretionary exemptions are granted for reasons such as relief for the disabled or elderly, economic expansion, or renovation of properties. Fully exempt properties include those such as churches, schools and hospitals. Following is a breakdown of discretionary exemptions for the 2009 assessment:

Type	True & Full Value	Tax Dollars
New Single Family Homes	\$ 12,758,100	\$ 253,403
New Twin Home Construction	\$ 3,300,000	\$ 65,545
New Industry	\$ 12,362,300	\$ 272,824
PILOT	\$ 41,390,100	\$ 913,438
Remodeling - Residential	\$ 645,100	\$ 12,813
Remodeling - Commercial	\$ 538,400	\$ 11,882
Renaissance Zone - Residential	\$ 129,900	\$ 2,580
Renaissance Zone - Commercial	\$ 5,309,900	\$ 117,184
Disabled Veteran	\$ 3,853,200	\$ 76,533
Tax Increment Financing (TIF)	\$ 33,937,800	\$ 748,973
Wheelchair / Blind Exemption	\$ 1,572,100	\$ 31,225
Group Homes / Lodges / Charitable	\$ 1,915,600	\$ 42,275
Daycare	\$ 234,000	\$ 5,164
Farm	\$ 629,700	\$ 12,507
Total	\$ 118,576,200	\$ 2,475,175

Yearly totals over the last three years reflect the changes in the exemptions that the City of West Fargo is granting:

Type	#	2009	#	2008	#	2007
New Single Family Homes	178	\$ 12,758,100	257	\$ 18,806,400	364	\$ 27,150,000
New Twin Home Construction	42	\$ 3,300,000	51	\$ 3,825,000	132	\$ 9,862,500
New Industry	3	\$ 12,362,300	3	\$ 11,012,400	4	\$ 11,110,400
PILOT	17	\$ 41,390,100	15	\$ 35,920,100	12	\$ 24,359,800
Remodeling - Residential	14	\$ 645,100	12	\$ 558,200	11	\$ 566,700
Remodeling - Commercial	4	\$ 538,400	5	\$ 805,500	3	\$ 536,900
Renaissance Zone - Residential	1	\$ 129,900	0	\$ -	1	\$ 12,700
Renaissance Zone - Commercial	16	\$ 5,309,900	15	\$ 4,462,900	10	\$ 3,370,000
Disabled Veteran	47	\$ 3,853,200	30	\$ 2,402,500	1	\$ 72,300
Tax Increment Financing (TIF)	125	\$ 33,937,800	106	\$ 30,047,500	108	\$ 15,935,300
Wheelchair / Blind Exemption	17	\$ 1,572,100	17	\$ 1,497,600	17	\$ 1,460,400
Group Homes / Lodges / Charitable	8	\$ 1,915,600	8	\$ 1,848,400	5	\$ 1,269,100
Daycare	2	\$ 234,000	2	\$ 234,000	2	\$ 234,000
Farm	2	\$ 629,700	2	\$ 629,700	2	\$ 629,700
Total		\$ 118,576,200		\$ 112,050,200		\$ 96,569,800

## Exemption Summary 2009



# ***Exemptions and their Effects***

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Information from the ND State Tax Dept and applied to West Fargo

There are two types of exemptions allowed under the North Dakota Statute. They are discretionary and non-discretionary. To better understand the dollar effect that exemptions have on a political subdivision, it is best to understand what discretionary and non-discretionary exemptions are.

## **Discretionary**

Discretionary exemptions are those exemptions that a governmental body can chose to grant or not grant. West Fargo currently has the following discretionary exemptions available to our property owners:

- Residential Exemption for New Construction which offers a \$75,000 reduction of the building's value on newly constructed homes for the first two years after start of construction. The builder is also afforded the exemption for single family homes but not for twinhomes, townhomes, or condos. This exemption is filed for upon purchase of the home. The city reviews the exemption itself annually.
- Remodeling Exemption for Improvements to Commercial and Residential Buildings offer an exemption on only the new value added by the project. The exemption can be for 3 or 5 years depending on the scope of the project. The property continues to pay property tax on the existing value. The exemption must be filed for prior to February 1<sup>st</sup> of the year following the completion of the project. It is an exemption that is granted to both residential and commercial projects.
- New and Expanding Industry Exemption and the Payment In Lieu of Tax (PILOT) programs offer businesses who are expanding an opportunity to forgo taxes or make a payment in lieu on the project by meeting specific guidelines set forth by the city. This program is used by businesses that have expanded the size of their facility or have built a larger facility to expand into. The exemption depending on the scope of the project can be for 5 to 10 years. Some exceptions can allow a property to become exempt for up to 20 years. The New & Expanding Industry exemption must be applied for prior to start of construction and the PILOT must be applied for prior to occupancy. The eligibility for continuance is review annually by the City Commission.
- Renaissance Zones were created by some jurisdictions to help in the restoration of core areas of their cities. This is the only exemption that partners with State of North Dakota allowing for income tax exemptions as well as five years of property tax exemptions. It applies to both residential and commercial property projects and must be applied for and granted by both the

city and the state prior to start of construction.

- Tax Increment Financing Districts are set up to help in the development of blighted areas. The existing tax base is frozen and the tax dollars generated by new growth in these TIF areas are applied to special assessments.
- Disabled persons also have a variety of exemptions available to them. These exemptions reduce the amount of tax paid according to statute for disabled persons such veterans, blind, low income seniors or disabled persons and wheel chair property owners. They range from \$75,000 to \$120,000 of the structure's value. All applicants except Veterans must apply annually for the exemption.
- Early childhood services or daycares are eligible for a discretionary exemption. They also apply annually and the exemption is limited to the areas of the building used in the operation of service.

### Non-Discretionary

Non-discretionary exemptions are those properties that are given exemptions by the North Dakota statute. Local governmental agencies have no control over whether these exemptions are granted or not. Listed below are property ownership types that are entitled to non-discretionary exemptions:

- All government owned properties such as those owned by cities, schools, park districts, and state or federal government. Buildings like City Hall, the High School, or the Post Office are never added to the tax rolls. These types of property do not even have an application process; but are simply granted an exemption due to ownership.
- Any religious organizations property that is used exclusively for religious purposes like churches, parsonages, parking lots, or cemeteries is exempt from taxation. If a religious organization were to hold a vacant lot among their assets not used in conjunction with the church, that lot is taxable. Along the same lines if a church owned the apartment building next door for future expansion, the apartment building is taxable. Religious organizations file an annual application for the exemption.
- Charitable property that is owned by for non-profit entities is eligible for exemptions. Sheyenne Crossing's new nursing home facility will qualify for this exemption as does the home for unwed mothers. Lodges such as the VFW are exempt on portions of their building used exclusively by the organization and not open to the public. This type of organization also applies annually for the exemption.
- Group homes used to care for dependent individuals also are granted non-discretionary exemptions through an annual application process. West Fargo currently has two homes for the developmentally disabled that are operated by Fraiser Inc and two homes operated by Red River Human Services.

- Farmers are given an exemption on their buildings used for agricultural purposes and on their homes. Because of the recent annexations, West Fargo does have two retired farmers that qualify for the farm exemption. They submit an annual application form for this exemption.
- Solar, wind or geothermal energy systems are not taxable. The value of these systems is not added on to the tax rolls to avoid having the individuals filing annually.

### **Effect of the Exemptions**

If an entity is giving one property owner a break in taxes, it is reasonable to assume that this will have an effect on other properties.

- Exemptions reduce the tax base for all political subdivisions in which the property is located. And, of course, a reduced tax base means reduced tax revenues collected by political subdivisions. When the city grants an exemption, the loss of revenue is felt mainly by the school district which gets the largest share of the tax dollar.
- An exemption affects the county, water districts, state, and park districts as well as the city. So it is the city's responsibility to act wisely and prudently when granting exemptions. Cities must look for future revenue and other benefits received from those who are granted the exemptions to see if they outweigh the tax dollars lost.
- Property exempt by local discretion or charitable status may be included in optional levy calculations, thereby allowing collection of revenue by raising the tax rate on taxable property. (NDCC § 57-15-01.l) This results in a higher mill rate and higher taxes on taxable property while no taxes are levied on exempt property.

## **Interest Rates -v- New Homes**

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Year of Construction	New Home Buildings	Interest Rate
1975	71	9.00%
1976	129	8.90%
1977	87	8.80%
1978	114	9.40%
1979	53	10.70%
1980	38	12.60%
1981	2	14.60%
1982	35	14.80%
1983	39	12.40%
1984	25	12.00%
1985	32	11.30%
1986	50	9.90%
1987	35	8.90%
1988	44	9.00%
1989	42	9.80%
1990	56	9.70%
1991	51	9.00%
1992	69	7.80%
1993	135	7.00%
1994	95	7.30%
1995	115	7.62%
1996	101	7.72%
1997	112	7.67%
1998	206	7.06%
1999	169	7.14%
2000	152	8.17%
2001	240	7.10%
2002	326	6.63%
2003	501	6.48%
2004	629	5.67%
2005	468	5.86%
2006	255	6.63%
2007	259	6.50%
2008	142	6.14%

# West Fargo City

## True & Full Value By Year

Year	Ag	Comm Lot	Comm Bldg	Res Lot	Res Bldg	Total	Increase	Comm Res	Ratio of Res
1991	1,146,900	14,068,500	71,284,400	26,516,300	132,756,700	245,772,800	5.00%	35%	65%
1992	1,111,600	14,068,100	73,837,900	26,935,700	135,983,600	251,936,900	2.51%	35%	65%
1993	1,044,900	14,418,300	76,979,200	30,938,300	143,056,600	266,437,300	5.76%	34%	65%
1994	839,200	14,861,900	77,772,600	35,787,400	156,177,200	285,438,300	7.13%	32%	67%
1995	806,800	15,570,900	82,423,900	40,086,600	173,903,200	312,791,400	9.58%	31%	68%
1996	905,600	16,005,500	84,870,700	42,723,900	199,136,800	343,642,500	9.86%	29%	70%
1997	886,000	16,936,100	90,318,100	47,366,500	214,027,800	369,534,500	7.53%	29%	71%
1998	614,100	19,508,900	95,611,900	57,226,900	232,434,500	405,396,300	9.70%	28%	71%
1999	558,900	24,916,800	108,069,400	63,628,700	249,323,200	446,497,000	10.14%	30%	70%
2000	541,100	26,529,600	123,022,600	68,551,800	275,328,400	493,973,500	10.63%	30%	70%
2001	465,600	30,181,600	131,233,900	72,395,700	308,296,100	542,572,900	9.84%	30%	70%
2002	364,700	35,114,500	143,966,200	81,210,700	350,090,100	610,746,200	12.56%	29%	71%
2003	425,700	38,245,000	149,970,200	94,549,400	409,080,500	692,270,800	13.35%	27%	73%
2004	565,300	43,851,000	166,089,700	135,604,400	465,983,800	812,094,200	17.31%	26%	74%
2005	424,900	45,935,000	184,953,900	147,345,700	578,502,100	957,161,600	17.86%	24%	76%
2006	419,100	54,852,100	227,227,900	165,942,000	739,304,800	1,187,745,900	24.09%	24%	76%
2007	1,376,300	62,587,900	264,334,400	175,814,800	853,291,900	1,357,405,300	14.28%	24%	76%
2008	1,395,900	65,189,400	264,560,600	183,206,900	948,832,400	1,463,185,200	7.79%	23%	77%
2009	1,309,900	65,761,800	278,403,100	193,439,100	985,365,000	1,524,278,900	4.18%	23%	77%

Rept: Assessed Roll Total  
City: City of West Fargo

**TOTAL BY ADDITION - FULL VALUES**

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		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Fire	Hrst	Credit	Total Land	Net Land	Total Land	Net Land
0005	AIRPORT 1ST	14,600	14,600	667,900	651,400							14,600	14,600	667,900	651,400			
0010	ARBOR GLEN					2,577,700	2,577,700	14,253,600	14,133,600			2,577,700	2,577,700	14,253,600	14,133,600			
0011	ARBOR GLEN 2N					360,200	360,200	3,088,400	3,013,400			360,200	360,200	3,088,400	3,013,400			
0012	ARBOR GLEN 3R					55,900	55,900	524,600	413,500			55,900	55,900	524,600	413,500			
0015	BURLINGTON 4T					190,700	190,700	212,200	212,200			190,700	190,700	212,200	212,200			
0018	ARMOUR INDUS	90,000	90,000	913,000	297,000	297,000						90,000	90,000	913,000	297,000			
0019	ARMOUR INDUS	91,800	91,800	297,000	297,000							91,800	91,800	297,000	297,000			
0020	ARMOUR INDUS	305,200	305,200	965,400	965,400							305,200	305,200	965,400	965,400			
0023	BORDERTOWN 1	150,000	150,000	786,000	545,000							150,000	150,000	786,000	545,000			
0024	B-D LAND 2ND	125,600	125,600	192,400	192,400							125,600	125,600	192,400	192,400			
0026	BEAVER CREEK	929,700	929,700	7,528,500	7,528,500							929,700	929,700	7,528,500	7,528,500			
0027	BURLINGTON	563,700	563,700	2,572,000	2,572,000	1,426,600	1,426,600	3,742,500	3,317,500			1,990,300	1,990,300	6,314,500	5,889,500			
0028	BURLINGTON 2N	365,800	365,800	3,363,000	3,363,000	146,400	146,400					512,200	512,200	3,363,000	3,363,000			
0029	BURLINGTON 3R					215,900	215,900	574,200	574,200			215,900	215,900	574,200	574,200			
0030	BUTLER	883,300	883,300	4,038,000	2,675,000							883,300	883,300	4,038,000	2,675,000			
0031	BUTLER'S 2ND	212,100	212,100	744,000	744,000							212,100	212,100	744,000	744,000			
0032	BUTLER'S 3RD	2,039,300	25,000	4,850,000								2,039,300	25,000	4,850,000				
0033	BUTLER'S 4TH	1,860,300	26,300	1,272,000								1,860,300	26,300	1,272,000				
0034	BUTLER'S 5TH	540,600	5,400	2,117,000								540,600	5,400	2,117,000				
0036	BOGEY 2ND	275,500	275,500	1,533,000	1,533,000							275,500	275,500	1,533,000	1,533,000			
0037	BOGEY 3RD	122,200	122,200	265,000	265,000							122,200	122,200	265,000	265,000			
0038	BOGEY 4th	574,800	574,800	4,715,000	2,309,000							574,800	574,800	4,715,000	2,309,000			
0039	CARMELL PLACE					858,800	858,800	3,568,300	3,418,300			858,800	858,800	3,568,300	3,418,300			
0040	CHARLESWOOD					3,359,800	3,359,800	15,188,600	15,188,600			3,359,800	3,359,800	15,188,600	15,188,600			
0041	CHARLESWOOD					544,400	544,400	2,682,800	2,562,800			544,400	544,400	2,682,800	2,562,800			
0042	CHARLESWOOD					1,225,700	1,225,700	6,325,200	6,325,200			1,225,700	1,225,700	6,325,200	6,325,200			

Report: assessorRollTotal  
City: City of West Fargo

TOTAL BY ADDITION - FULL VALUES

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	Assessor	Address	Land	Commercial				Residential				Fire	Hrst	Credit	Total Land	Net Land	Total Land	Net Land
				Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr							
0043	CHARLESWOOD			657,600	657,600	3,108,400	3,108,400			657,600	657,600	3,108,400	3,108,400					
0044	CHARLESWOOD			313,200	313,200	1,425,000	1,425,000			313,200	313,200	1,425,000	1,425,000					
0045	CHARLESWOOD			1,909,600	1,909,600	8,546,100	8,426,100			1,909,600	1,909,600	8,546,100	8,426,100					
0046	CHARLESWOOD			424,300	424,300	2,034,900	2,034,900			424,300	424,300	2,034,900	2,034,900					
0047	CHARLESWOOD			1,864,900	1,864,800	8,994,100	8,994,100			1,864,800	1,864,800	8,994,100	8,994,100					
0048	CHARLESWOOD			380,800	380,800	1,847,000	1,847,000			380,800	380,800	1,847,000	1,847,000					
0049	CHARLESWOOD			84,000	84,000	684,900	3,794,400	3,794,400		684,900	684,900	3,794,400	3,794,400					
0050	CHATEAU CHEY			1,271,800	1,271,800	4,390,200	4,228,100			1,271,800	1,271,800	4,390,200	4,228,100					
0051	CHARLESWOOD			231,400	231,400	1,195,200	1,195,200			231,400	231,400	1,195,200	1,195,200					
0052	CHARLESWOOD			293,600	293,600	3,322,200	3,322,200			293,600	293,600	3,322,200	3,322,200					
0053	CHARLESWOOD			2,706,300	2,706,300	17,013,900	17,013,900			2,706,300	2,706,300	17,013,900	17,013,900					
0054	CHARLESWOOD			112,000	112,000	693,200	693,200			112,000	112,000	693,200	693,200					
0055	CHARLESWOOD			566,800	566,800	2,993,800	2,993,800			566,800	566,800	2,993,800	2,993,800					
0056	CHARLESWOOD			486,700	486,700	2,830,200	2,830,200			486,700	486,700	2,830,200	2,830,200					
0057	CHARLESWOOD			1,164,600	1,164,600	7,225,300	7,225,300			1,164,600	1,164,600	7,225,300	7,225,300					
0058	CHARLESWOOD			2,494,700	2,494,700	15,859,900	15,629,900			2,494,700	2,494,700	15,859,900	15,629,900					
0059	CHARLESWOOD			1,631,600	1,631,600	7,333,900	6,561,900			1,631,600	1,631,600	7,333,900	6,561,900					
0060	CHARLESWOOD			3,586,600	3,586,600	21,098,500	21,098,500			3,586,600	3,586,600	21,098,500	21,098,500					
0061	CHARLESWOOD			1,737,900	1,737,900	10,522,400	10,522,400			1,737,900	1,737,900	10,522,400	10,522,400					
0062	CHARLESWOOD			1,750,400	1,750,400	9,740,000	9,565,000			1,750,400	1,750,400	9,740,000	9,565,000					
0063	CHARLESWOOD			250,900	250,900	1,273,400	1,273,400			250,900	250,900	1,273,400	1,273,400					
0064	CHARLESWOOD			1,997,000	1,997,000	11,528,900	11,444,900			1,997,000	1,997,000	11,528,900	11,444,900					
0065	CHARLESWOOD			602,600	602,600	3,590,500	3,455,500			602,600	602,600	3,590,500	3,455,500					
0066	CHARLESWOOD			3,735,500	3,735,500	16,634,700	15,634,700			3,735,500	3,735,500	16,634,700	15,634,700					
0067	CHARLESWOOD			--	1,886,000	1,886,000	6,191,500	5,591,500			1,886,000	1,886,000	6,191,500	5,591,500				
0070	DALSIN 1ST			140,800	140,800	327,600	327,600			140,800	140,800	327,600	327,600					

Rept: asRptAssesRltTotal  
City: City of West Fargo

TOTAL BY ADDITION - FULL VALUES

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		Agr Land			Commercial			Residential			Industrial			Hmst	Land	Total Land	Net Land	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Fire	Amount	Credit	Total Land	Net Land		
0071	DALSIN 2ND	28,700	28,700	268,000	268,000							28,700	28,700	268,000	268,000	268,000		
0072	CHARLESWOOD					833,000	833,000	3,288,900	3,138,900			833,000	833,000	3,288,900	3,138,900	3,138,900		
0073	CHARLESWOOD					1,615,200	1,615,200	9,554,400	9,095,400			1,615,200	1,615,200	9,554,400	9,095,400	9,095,400		
0074	CHARLESWOOD					333,800	333,800	1,027,200	952,200			333,800	333,800	1,027,200	952,200	952,200		
0075	DAKOTA TERRIT	580,200	580,200	1,919,000	1,919,000							580,200	580,200	1,919,000	1,919,000	1,919,000		
0076	DAKOTA TERRIT	698,700	698,700	1,445,000	1,445,000							698,700	698,700	1,445,000	1,445,000	1,445,000		
0077	DAKOTA TERRIT	1,538,800	1,538,800	4,777,000	4,777,000							1,538,800	1,538,800	4,777,000	4,777,000	4,777,000		
0078	DAKOTA TERRIT	902,900	902,900	4,263,000	4,263,000			462,600	462,600	3,124,300	3,124,300			902,900	902,900	4,263,000	4,263,000	
0079	DAKOTA TERRIT							478,900	478,900	744,700	744,700			462,600	462,600	3,124,300	3,124,300	
0080	DAKOTA MACHIN							478,900	478,900	744,700	744,700			478,900	478,900	744,700	744,700	
0081	DAKOTA TERRIT	1,130,000	1,130,000	2,179,000	2,179,000							1,130,000	1,130,000	2,179,000	2,179,000	2,179,000		
0082	DAKOTA TERRIT	913,900	913,900	3,077,000	3,077,000							913,900	913,900	3,077,000	3,077,000	3,077,000		
0083	DAKOTA TERRIT	650,100	650,100	1,594,800	1,594,800							650,100	650,100	1,594,800	1,594,800	1,594,800		
0084	DAKOTA TERRIT	2,150,200	2,150,200	10,471,300	7,994,300							2,150,200	2,150,200	10,471,300	7,994,300	7,994,300		
0085	COMMERCIAL R	240,000	240,000	2,609,000	2,286,000							240,000	240,000	2,609,000	2,286,000	2,286,000		
0088	DAKOTA TERRIT							120,800	120,800	462,000	462,000			120,800	120,800	462,000	462,000	
0095	DAVON 1ST	385,000	385,000	6,000	6,000							385,000	385,000	6,000	6,000	6,000		
0097	DM LIST													1,101,500	1,101,500	4,285,800	4,285,800	
0100	DAWNS													84,200	84,200	933,200	933,200	
0105	CHARLESWOOD													154,300	154,300	1,028,800	1,028,800	
0106	CHARLESWOOD													172,600	172,600	123,800	123,800	
0107	CHARLESWOOD	172,600	123,800												200,400	200,400	342,000	342,000
0130	CENTER AT 7TH	200,400	200,400	342,000	342,000										332,000	332,000	2,020,000	1,472,000
0135	DREISON	332,000	332,000	2,020,000	1,472,000										160,100	160,100	579,100	579,100
0181	EAGLE RUN 2ND														3,155,100	3,155,100	14,730,100	14,433,100
0182	EAGLE RUN 3RD																	

TOTAL BY ADDITION - FULL VALUES

	Ag Land			CommerciaL			ResidentiaL			Fire			Hmst	Land Improvement				
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Credit	Total Land	Net Land	Total Land	Net Land			
0183	EAGLE RUN 4TH				2,899,700	2,899,700	14,806,800	14,551,800		2,899,700	2,899,700	14,806,800	14,551,800					
0184	EAGLE RUN 5TH				2,168,000	2,168,000	14,632,100	14,632,100		2,168,000	2,168,000	14,632,100	14,632,100					
0185	EAGLE RUN 6TH				1,158,000	1,158,000	8,404,800	8,404,800		1,158,000	1,158,000	8,404,800	8,404,800					
0186	EAGLE RUN 7TH				365,200	365,200	3,076,200	2,992,200		365,200	365,200	3,076,200	2,992,200					
0187	EAGLE RUN 8TH				1,044,200	1,044,200	5,943,000	5,943,000	144,500	144,500		1,188,700	1,188,700	5,943,000	5,943,000			
0188	EAGLE RUN 9TH						1,649,700	1,649,700	14,310,200	14,202,200		1,649,700	1,649,700	14,310,200	14,202,200			
0189	EAGLE RUN 10T						942,100	942,100	5,549,300	5,429,300		942,100	942,100	5,549,300	5,429,300			
0190	EAGLE RUN 11T				760,500	760,500	7,224,000	7,224,000	2,964,500	2,964,500	21,387,400	21,087,400		3,725,000	3,725,000	28,611,400	28,311,400	
0191	EAGLE RUN 12T				2,884,600	2,884,600	19,642,500	19,642,500				2,884,600	2,884,600	19,642,500	19,642,500			
0192	EAGLE RUN 13T						1,808,900	1,808,900	9,542,900	8,417,900		1,808,900	1,808,900	9,542,900	8,417,900			
0193	EAGLE RUN 14T						1,335,900	1,335,900	9,299,800	9,299,800		1,335,900	1,335,900	9,299,800	9,299,800			
0194	EAGLE RUN 15T				636,200	636,200	3,492,000	3,492,000				636,200	636,200	3,492,000	3,492,000			
0195	EAGLE RUN 16T						181,900	181,900	1,291,000	1,291,000		181,900	181,900	1,291,000	1,291,000			
0200	EASTRIDGE				88,800	88,800	276,000	276,000	88,800	88,800	497,100	497,100		177,600	177,600	773,100	773,100	
0210	EAGLE RUN PLA				1,712,800	1,712,800	3,520,200	3,520,200				1,712,800	1,712,800	3,520,200	3,520,200			
0211	EAGLE RUN PLA				222,400	222,400						222,400	222,400					
0300	EASTRIDGE 2ND				744,700	744,700	7,322,000	7,322,000	881,300	881,300	4,509,100	4,509,100		1,626,000	1,626,000	11,831,100	11,831,100	
0310	EASTRIDGE 3RD				59,900	59,900	378,000	378,000		603,300	603,300	2,637,900	2,637,900		59,900	59,900	378,000	378,000
0400	EASTWOOD											603,300	603,300	2,637,900	2,637,900			
0500	EASTWOOD 2ND											1,724,700	1,724,700	8,129,300	8,049,300			
0550	ELMWOOD COU											8,686,800	8,619,700	57,735,800	56,305,000			
0551	ELMWOOD COU											630,500	630,500	7,106,400	7,106,400			
0552	ELMWOOD COU											210,600	210,600	1,099,600	1,099,600			
0600	FRANCIS 1ST				496,500	496,500	2,380,500	2,380,500	93,700	93,700	447,600	447,600		590,200	590,200	2,828,100	2,828,100	
0601	FRANCIS 3RD				86,500	86,500	380,000	380,000						86,500	86,500	380,000	380,000	
0700	FRANCIS 2ND				403,200	403,200	2,575,600	2,389,700	1,230,600	1,227,200	6,280,000	6,129,200		15,000	16,333,800	1,630,400	8,855,600	8,518,900

Rept: asPdAssesBnTTotal  
City: City of West Fargo

TOTAL BY ADDITION - FULL VALUES

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		Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Fire	Hmst	Credit	Total Land	Net Land	Total Land	Net Land	Total Land	Net Land	
		Ag Land	Other Land	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr								
0701	GM					561,400	561,400	2,736,600	2,736,600			561,400	561,400	2,736,600	2,736,600	2,736,600	2,736,600	2,736,600	2,736,600
0702	GATEWAY 1ST	402,300	326,000	1,483,000	734,500							402,300	326,000	1,483,000	734,500				
0703	GELLERS	275,600	275,600	751,000	751,000							275,600	275,600	751,000	751,000				
0704	GELLERS 2ND	540,400	540,400	1,071,000	1,071,000							540,400	540,400	1,071,000	1,071,000				
0708	GLENNS	159,300	159,300	1,184,000	1,184,000			872,200	872,200	4,936,800	4,227,800			872,200	872,200	4,936,800	4,227,800		
0709	GOLDENWOOD 1					2,977,300	2,977,300	15,085,400	14,819,000			2,977,300	2,977,300	15,085,400	14,819,000				
0710	HALVERSONS					177,600	177,600	784,400	409,400			177,600	177,600	784,400	409,400				
0715	GOLDENWOOD 2					378,900	378,900	704,200	529,200			378,900	378,900	704,200	529,200				
0717	GOLDENWOOD 3					87,300	87,300	113,100				87,300	87,300	113,100					
0718	GOLDENWOOD 4	490,700	231,300	1,895,000	273,000							490,700	231,300	1,895,000	273,000				
0730	GATEWAY 2ND					1,568,400	1,501,800	5,947,000	3,376,900			1,568,400	1,501,800	5,947,000	3,376,900				
0800	HALVERSONS IN					976,900	976,900	449,400	374,400			976,900	976,900	449,400	374,400				
0810	HAYDEN HEIGHT					243,900	243,900	599,000	599,000			243,900	243,900	599,000	599,000				
0825	HELFRICH					74,300	74,300	459,000	459,000			74,300	74,300	459,000	459,000				
0835	HUNTINGTON W					1,414,300	1,414,300	9,495,400	9,423,400			1,414,300	1,414,300	9,495,400	9,423,400				
0851	HOFER					49,700	49,700	306,600	306,600			49,700	49,700	306,600	306,600				
0853	HOMESTEAD					227,600	170,700	877,000	791,500			227,600	170,700	877,000	791,500				
0854	HOMESTEAD 2N					187,000	187,000	884,000	728,000			187,000	187,000	884,000	728,000				
0855	INN					1,917,300	1,917,300	18,482,000				1,917,300	1,917,300	18,482,000					
0857	INTERSTATE SE					499,800	499,800	1,914,000	1,914,000			499,800	499,800	1,914,000	1,914,000				
0858	INTEGRITY 1ST					417,000	417,000	1,001,000	1,001,000			417,000	417,000	1,001,000	1,001,000				
0860	KOST					143,000	143,000	467,000	467,000			143,000	143,000	467,000	467,000				
0861	KOST 2ND					129,300	129,300					129,300	129,300						
0862	KOST 3RD					517,300	517,300	4,249,600	4,249,600			517,300	517,300	4,249,600	4,249,600				
0880	KASS																		
0881	KASS 2ND																		

		Agricultural			Commercial			Residential			Fire			Hmst	Improvement		
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Fire	Total Land	Net Land	Total Land	Net Land
0882	KASS 3RD	414,600	414,600	1,113,000	1,113,000	667,800	667,800	6,257,300	4,832,300			1,082,400	1,082,400	7,370,300	5,945,300		
0890	KAUTZMAN	181,800	181,800	1,005,000	1,005,000					181,800	181,800	1,005,000	1,005,000	1,005,000			
0895	KITTELSON'S 1S	113,000	113,000	241,000	241,000					113,000	113,000	241,000	241,000	241,000			
0900	LENZMEIER 2ND	155,000	155,000	1,048,000	1,048,000	1,938,500	1,938,500	8,409,800	8,409,800			2,093,500	2,093,500	9,457,800	9,457,800		
0910	LENZMEIER 3RD	92,300	92,300	662,600	662,600	2,359,300	2,359,300	12,104,000	11,932,100			2,451,600	2,451,600	12,766,600	12,594,700		
0911	LENZMEIER 4TH	89,400	89,400	208,000	208,000	139,800	139,800	714,400	714,400			229,200	229,200	922,400	714,400		
0912	LENZMEIER 4TH					453,400	453,400	5,000,700	4,920,700			453,400	453,400	5,000,700	4,920,700		
0950	KNUTSON'S 1ST	424,100	424,100	107,400	107,400					424,100	424,100	107,400	107,400	107,400			
1000	LEPRDS	492,900	408,900	1,688,000	1,248,000	1,380,500	1,348,000	6,961,300	6,701,800			95,100	1,873,400	1,756,900	8,649,300	7,949,800	
1001	LEPRDS 2ND	73,500	73,500	774,000	3187,000	341,300	341,300	1,112,300	1,112,300			414,800	414,800	414,800	1,886,300	1,112,300	
1100	LOBERGS					249,500	249,500	259,500	259,500	1,072,200	1,072,200		259,500	259,500	1,072,200	1,072,200	
1140	MAIN AVE	685,800	685,800	3,187,000	3,187,000							685,800	685,800	685,800	3,187,000	3,187,000	
1200	MCDERMOTTS	249,500	249,500	918,000	918,000	34,900	34,900	26,000	197,100	147,700	58,300		284,400	275,500	1,115,100	1,065,700	
1300	MCDERMOTTS 2	808,100	808,100	5,625,800	5,393,800							808,100	808,100	5,625,800	5,393,800		
1301	MCDERMOTTS 3	73,900	73,900	739,000	739,000							73,900	73,900	739,000	739,000		
1310	MCMAHON ESTA					1,893,500	1,893,500	1,893,500	1,893,500	12,096,000	12,096,000		1,893,500	1,893,500	12,096,000	12,096,000	
1311	MCMAHON ESTA					1,821,000	1,821,000	1,821,000	1,821,000	10,226,400	10,226,400		1,821,000	1,821,000	10,226,400	10,226,400	
1312	MCMAHON ESTA					730,800	730,800	4,580,600	4,496,600			730,800	730,800	4,580,600	4,496,600		
1313	MCMAHON ESTA					802,600	802,600	4,896,700	4,896,700			802,600	802,600	4,896,700	4,896,700		
1325	MEADOW BROO	155,000	155,000	25,400	25,400	57,600	57,600	737,300	737,300			212,600	212,600	212,600	762,700	762,700	
1350	MEADOWBRIDGE	152,400	63,800	1,000,000	625,000	1,990,500	1,987,200	11,855,400	11,843,700			15,000	2,142,900	2,051,000	12,855,400	12,468,700	
1360	MEADOWBRIDGE					1,026,400	1,026,400	5,388,900	5,388,900			1,026,400	1,026,400	5,388,900	5,388,900		
1361	MEADOWBRIDGE					137,100	137,100	1,157,100	1,157,100			137,100	137,100	1,157,100	1,157,100		
1370	MEADOWBRIDGE					453,600	5,010,300	4,880,200	4,880,200			75,000	453,600	5,010,300	4,880,200		
1375	MEADOWBRIDGE					509,800	509,800	2,638,200	2,542,600			509,800	509,800	2,638,200	2,542,600		
1380	MEADOWBRIDGE											129,500	129,500	129,500	1,513,000		

Ag Land		Net Land		Full Land		Net Land		Full Land		Residential		Fire		Hurst		Land		Improvement		
Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Amount	Net Impr	Credit	Total Land	Net Land	Total Land	Net Land		
1386	MEADOWRIDGE					511,800	511,800	3,965,100	3,965,100			511,800	511,800	3,965,100	3,965,100					
1387	MEADOWRIDGE			87,000	87,000	648,000	414,000			212,400	212,400	1,184,700	1,184,700		87,000	87,000	648,000	414,000		
1388	MEADOWRIDGE							202,700	202,700	1,358,200	1,358,200			212,400	212,400	1,184,700	1,184,700			
1389	MEADOWRIDGE			43,100	43,100			27,700	27,700	105,700	105,700			202,700	202,700	1,358,200	1,358,200			
1390	METCALF							197,500	197,500	1,274,200	1,274,200			70,800	70,800	105,700	105,700			
1391	MEADOWRIDGE							120,900	120,900	747,600	747,600			120,900	120,900	747,600	747,600			
1392	MEADOWRIDGE							58,500	58,500	360,500	360,500			58,500	58,500	360,500	360,500			
1393	MEADOWRIDGE													124,500	124,500	853,500	853,500			
1394	MEADOWRIDGE			124,500	124,500	853,500	853,500			51,200	51,200	346,600	260,100			137,600	51,200	774,600	260,100	
1395	MEADOWRIDGE					86,400	428,000								207,000	207,000	698,000	698,000		
1396	MEADOWRIDGE			207,000	207,000	698,000	698,000								577,300	577,300	4,117,000	429,000		
1398	MELROE 1ST					577,300	577,300	4,117,000	429,000						2,807,200	2,807,200	12,642,200	12,493,000		
1400	MEYERS 1ST					418,700	418,700	3,626,000	3,626,000	2,388,500	2,388,500	9,016,200	8,867,000							
1410	MEYERS 1ST RE					82,800	82,800	889,000	889,000						82,800	82,800	889,000	889,000		
1415	MEYERS 6TH					134,300	134,300	200,000	200,000						134,300	134,300	200,000	200,000		
1450	MEYERS 2ND					887,900	679,300	5,517,200	4,687,200	3,164,500	3,164,500	16,632,900	16,560,900			4,052,400	3,843,800	22,150,100	21,248,100	
1451	MEYERS 3RD									56,600	56,600	707,400	707,400			56,600	56,600	707,400	707,400	
1452	PARK									181,800	181,800	802,300	802,300			181,800	181,800	802,300	802,300	
1453	PINEWOOD 1ST									474,500	474,500	2,037,300	1,917,300			474,500	474,500	2,037,300	1,917,300	
1454	PRairie PARK					244,500	244,500	3,027,000	3,027,000			578,700	578,700	2,518,000	2,518,000			244,500	244,500	3,027,000
1455	PRairie REARR														578,700	578,700	2,518,000	2,518,000		
1456	MEYERS 4TH					512,200	512,200	2,052,000	2,052,000						512,200	512,200	2,052,000	2,052,000		
1457	MEYERS 5TH														98,900	98,900	798,300	798,300		
1458	PINEWOOD 2ND														493,000	493,000	3,232,100	3,232,100		
1459	PINEWOOD 3RD														120,500	120,500	1,177,000	1,177,000		
1460	MIDWAY SUR														1,483,200	1,483,200	4,196,200	4,196,200		



TOTAL BY ADDITION - FULL VALUES

		Ag Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Fire Amount	Hmst Credit	Total Land	Net Land	Total Land	Net Land
1900	SHEYENNE 2ND					129,300	112,800	596,500	538,000	75,000	129,300	112,800	596,500	538,000	
1905	SHEYENNE CRO	968,900	968,900	9,297,000						968,900	968,900	9,297,000			
1910	SHEYENNE PAR					900,000	891,000	6,380,400	6,264,100	60,000	900,000	891,000	6,380,400	6,264,100	
1920	SHEYENNE PAR					88,800	88,800	508,200	508,200		88,800	88,800	508,200	508,200	
1921	SHEYENNE PAR					1,010,500	996,600	5,658,700	5,627,600	45,000	1,010,500	996,600	5,658,700	5,627,600	
1922	SHEYENNE PAR					1,856,900	1,839,600	11,082,700	10,854,800		1,856,900	1,839,600	11,082,700	10,854,800	
1940	SIMPSONS					148,900	148,900	549,700	505,400		148,900	148,900	549,700	505,400	
1950	SIMPSONS 2ND					631,900	631,900	2,670,600	2,557,100		631,900	631,900	2,670,600	2,557,100	
1955	SIMPSONS 2ND					81,900	81,900	118,100	118,100		81,900	81,900	118,100	118,100	
1960	SIMPSONS 3RD					601,800	601,800	2,311,200	2,264,500		601,800	601,800	2,311,200	2,264,500	
1965	SIMPSONS 4TH					72,800	72,800	119,000	119,000		72,800	72,800	119,000	119,000	
1970	SOMMERSET	101,200		200,000						101,200		200,000			
1980	SOMMERSET 2N					831,800	831,800	4,432,100	4,360,100		831,800	831,800	4,432,100	4,360,100	
1981	SOMMERSET 3R					708,400	708,400	3,837,400	3,753,400		708,400	708,400	3,837,400	3,753,400	
1982	SOMMERSET 4I					288,100	288,100	1,818,600	1,818,600		288,100	288,100	1,818,600	1,818,600	
1983	SOMMERSET 5T					647,600	647,600	3,738,100	3,738,100		647,600	647,600	3,738,100	3,738,100	
1984	SOMMERSET 6T					1,875,400	1,875,400	9,118,000	9,118,000		1,875,400	1,875,400	9,118,000	9,118,000	
1985	SOMMERSET 7T					359,700	359,700	2,231,100	2,231,100		359,700	359,700	2,231,100	2,231,100	
2000	SOUTHDALE	629,600	4,111,000	3,305,000	1,694,300	1,653,900	7,637,200	7,500,400		150,000	2,323,900	2,283,500	11,748,200	10,805,400	
2050	SOUTH PARK	288,900	288,900	2,305,000	2,305,000						288,900	288,900	2,305,000	2,305,000	
2052	STERLING 1ST	346,900	346,900	2,147,000	1,189,000						346,900	346,900	2,147,000	1,189,000	
2053	STERLING INDU	909,300	9,100	1,330,000							909,300	9,100	1,330,000		
2054	STERLING INDU	554,400	5,700	2,661,300							554,400	5,700	2,661,300		
2056	STERLING INDU	90,700	800	439,000							90,700	800	439,000		
2057	STERLING INDU	1,098,000	13,000	1,770,000							1,098,000	13,000	1,770,000		
2058	STERLING INDU	78,300	900	260,000							78,300	900	260,000		

Rept: asPmsserRoltTotal  
City: City of West Fargo

TOTAL BY ADDITION - FULL VALUES

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		Ag Land			Commercia			Residential			Improvement						
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Land	Full Impr	Net Land	Fire Amount	Hrst Credit	Total Land	Net Land	Total Land	Net Land		
2060	STEFFES 1ST	471,500	471,500	1,336,100	1,336,100	80,700	80,700	917,200	917,200	552,200	552,200	2,253,300	2,253,300				
2064	STEFFES 2ND	226,800	226,800	1,104,200	1,104,200					226,800	226,800	1,104,200	1,104,200				
2065	STEFFES 3RD	168,800	168,800	521,000	521,000					168,800	168,800	521,000	521,000				
2066	STEFFES 4TH	233,800	233,800	1,256,000	1,256,000					233,800	233,800	1,256,000	1,256,000				
2067	STEFFES 5TH	39,800	39,800	684,000	684,000					39,800	39,800	684,000	684,000				
2070	STOCKYARD'S C	337,000	337,000	1,829,000	1,829,000	786,000	1,423,100	1,416,700	8,975,800	8,937,200	45,000	1,760,100	1,753,700	10,804,800	9,723,200		
2071	STOCKYARD'S C	293,900	293,900	1,710,000	1,710,000						293,900	293,900	1,710,000	1,710,000			
2072	STOCKYARD'S C	229,100	229,100	1,204,000	1,204,000						229,100	229,100	1,204,000	1,204,000			
2073	STOCKYARD'S C										77,600	77,600	470,100	470,100	470,100	470,100	
2090	STRATA 2ND	217,700	217,700	821,000	821,000						217,700	217,700	821,000	821,000			
2100	SUKUTS ESTATE	936,000	870,000	4,411,900	3,722,200	1,031,600	1,031,600	3,992,800	3,966,600		1,967,600	1,901,600	8,404,700	7,688,800			
2200	SUKUTS 2ND	302,800	274,800	2,064,300	2,059,900	921,000	898,300	3,572,300	3,480,000		68,300	1,223,800	1,173,100	5,636,600	5,539,900		
2300	SUKUTS 3RD	512,100	251,500	5,274,000	1,064,800	1,646,900	1,624,100	7,615,900	7,435,000		105,000	2,159,000	1,875,600	12,889,900	8,499,800		
2340	SUNTREE VILLA										453,000	453,000	3,456,300	453,000	3,456,300	3,456,300	
2341	SUNTREE VILLA	172,900	172,900	1,905,000	1,905,000	142,100	142,100	918,000	918,000		843,500	843,500	5,866,700	843,500	5,866,700	5,786,700	
2342	SUNTREE VILLA											315,000	315,000	2,823,000	2,823,000		
2400	SUKUTS, HERMA											112,300	112,300	568,900	568,900	419,400	
2450	TEHAR	18,000	18,000										18,000	18,000			
2500	TINTES 1ST												305,400	305,400	1,415,300	1,308,100	
2600	TINTES 2ND	717,400	603,400	4,436,000	3,236,000	494,300	494,300	2,252,700	2,252,700				1,211,700	1,097,700	6,688,700	5,488,700	
2700	TINTES 2ND - PA												168,700	168,700	815,700	815,700	
2800	TINTES HOLDIN	207,800	207,800	611,000	611,000								207,800	207,800	611,000	611,000	
2900	TINTES HOLDIN												1,392,300	1,392,300	8,189,400	8,117,400	
2910	TINTES HOLDIN	32,200	32,200											32,200	32,200		
2915	TINTES HOLDIN												33,800	33,800	506,100	506,100	
2920	TINTES HOLDIN													33,800	33,800		

Commercial		Residential		Improvement				
Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Hst Credit	Total Land	
Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Fire Amount	Net Land	
2950 TINTES LAND CO	450,000	450,000	3,178,000	3,178,000	2,177,100	2,177,100	12,253,900	12,193,900
2951 TINTES LAND CO	131,400	131,400	390,000	390,000	1,233,400	1,233,400	7,282,900	7,282,900
2952 TINTES LAND CO	124,300	124,300	1,446,000	1,446,000	473,400	473,400	2,796,400	2,796,400
2953 TINTES LAND CO	72,000	72,000	932,000	932,000	272,500	272,500	1,872,900	1,872,900
2954 TINTES LAND CO	73,000	73,000	979,000	979,000	256,900	256,900	1,285,300	1,285,300
2955 TINTES LAND CO	984,200	984,200	5,581,000	5,581,000	145,400	145,400	728,400	728,400
2956 TINTES LAND CO	157,200	157,200	1,829,000	1,829,000	190,500	190,500	1,328,600	1,328,600
2957 TINTES LAND CO	82,600	82,600	347,000	347,000	1,191,600	1,191,600	1,025,100	1,025,100
2958 TINTES LAND CO	1,191,600	707,900	5,274,000	3,524,000	1,643,200	1,613,400	8,385,900	8,139,900
2959 TINTES LAND CO	316,500	316,500	1,585,000	1,585,000	1,916,000	1,643,200	1,613,400	8,385,900
2960 TINTES LAND CO	3,776,000	3,741,000	15,247,900	14,999,300	1,736,700	1,686,700	7,014,500	6,312,800
3000 UNPLATTED	1,309,900	1,309,900	12,643,300	13,389,600	297,600	297,600	1,339,300	1,339,300
3050 UNPLATTED RIV	300,000	180,000	1,127,000	798,000	490,200	490,200	2,636,800	11,289,500
3055 WANZEK	490,200	490,200	2,909,600	2,909,600	3,448,700	3,448,700	13,603,900	13,492,900
3061 WEST FARGO C	634,100	634,100	2,569,900	2,569,900	60,000	2,654,300	2,636,800	11,289,500
3100 WEST FARGO IN	784,300	784,300	5,206,000	5,206,000	3,448,700	3,448,700	13,603,900	13,492,900
3200 WEST FARGO IN	784,300	784,300	5,206,000	5,206,000	634,100	634,100	2,569,900	2,569,900
3300 WEST FARGO IN	784,300	784,300	5,206,000	5,206,000	798,000	798,000	2,909,600	2,909,600

Rept: asPdAssesRoltTotal  
City: City of West Fargo

**TOTAL BY ADDITION - FULL VALUES**

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		Ag Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Residential	Commercial	Net Land	Full Impr	Net Impr	Fire	Hrst	Credit	Total Land	Net Land	Improvement	
3350	WESTGO COMM		51,300	51,300	273,000	273,000						51,300	51,300	273,000	273,000	209,700	209,700	775,000	775,000	273,000	273,000
3351	WESTGO COMM		209,700	209,700	775,000	775,000						139,900	139,900	379,000	379,000	139,900	139,900	379,000	379,000	775,000	775,000
3352	WESTGO COMM		139,900	139,900	379,000	379,000						97,900	97,900	638,000	638,000	97,900	97,900	638,000	638,000	638,000	638,000
3353	WESTGO COMM		97,900	97,900	638,000	638,000						76,700	76,700					76,700	76,700		
3354	WESTGO COMM		76,700	76,700								319,100	319,100	8,939,300	8,939,300	44,363,600	39,104,600	9,258,400	9,258,400	44,363,600	39,104,600
3375	WESTPORT BEA											319,100	319,100	1,237,800	1,237,800	7,725,700	7,425,700	1,237,800	1,237,800	7,725,700	7,425,700
3376	WESTPORT BEA											2,474,400	2,474,400	8,862,000	8,749,500	2,474,400	2,474,400	8,862,000	8,749,500		
3400	WESTWOOD											696,300	696,300	4,328,300	4,328,300	696,300	696,300	4,328,300	4,328,300	4,328,300	4,328,300
3420	WESTWYND 1ST											624,500	624,500	3,754,300	3,754,300	624,500	624,500	3,754,300	3,754,300	3,754,300	3,754,300
3421	WESTWYND 2ND											239,600	239,600	1,478,900	1,478,900	239,600	239,600	1,478,900	1,478,900	1,478,900	1,478,900
3422	WESTWYND 3RD											637,200	637,200	4,043,300	4,043,300	637,200	637,200	4,043,300	4,043,300	4,043,300	4,043,300
3423	WESTWYND 4TH											669,500	669,500	4,283,900	4,283,900	669,500	669,500	4,283,900	4,283,900	4,283,900	4,283,900
3424	WESTWYND 5TH											1,233,000	1,233,000	7,769,300	7,649,300	1,233,000	1,233,000	7,769,300	7,649,300	7,649,300	7,649,300
3425	WESTWYND 6TH											199,300	199,300	1,691,900	1,691,900	199,300	199,300	1,691,900	1,691,900	1,691,900	1,691,900
3450	WOODLINN WES											61,900	61,900	485,300	485,300	61,900	61,900	485,300	485,300	485,300	485,300
3451	WOODLINN WES											50,000	50,000			50,000	50,000				
3452	WOODLINN WES											961,300	961,300	4,233,000	4,142,300	961,300	961,300	4,233,000	4,142,300		
3500	WYUMS 1ST											352,100	352,100	2,471,400	2,373,300	352,100	352,100	2,471,400	2,373,300		
3600	WYUMS 2ND											444,000	444,000	6,336,000	6,336,000	444,000	444,000	6,336,000	6,336,000		
3700	WYUMS 3RD											3,500	3,500			3,500	3,500				
3800	THE YARDS											409,900	409,900			409,900	409,900				
3801	THE YARDS 2ND											204,500	204,500	335,000	335,000	204,500	204,500	335,000	335,000		
3890	BOGEY 5TH											812,600	812,600			812,600	812,600	25,400	25,400	7,145,000	7,145,000
3900	BUTLERS 6TH											524,100	524,100	8,103,000	6,185,000	524,100	524,100	8,103,000	6,185,000		
3920	DAKOTA MACHIN											276,300	276,300	1,117,000	1,117,000	276,300	276,300	1,117,000	1,117,000		
4228	DOLL'S 4TH																				

Rept: asRptAssesRoltTotal  
 City: City of West Fargo

TOTAL BY ADDITION - FULL VALUES

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		Ag Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Fire	Hmst	Credit	Total Land	Net Land	Total Land	Net Land
		Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Amount	Net Impr		Full Land	Net Land	Total Land	Net Land
4229	DOLL'S 5TH	812,900	812,900	177,500	177,500	552,500	552,500	972,500	897,500			812,900	812,900	177,500	177,500	
4300	WEST RIVER 1ST	80,200	80,200	7,500	7,500	1,960,600	1,960,600	4,039,400	3,139,400			632,700	632,700	980,000	905,000	
4301	WEST RIVER 2N					50,900	50,900	109,800	109,800			1,960,600	1,960,600	4,039,400	3,139,400	
4500	DOLL'S 1ST					502,700	502,700	3,017,300	2,942,300			50,900	50,900	109,800	109,800	
4501	DOLL'S 2ND					118,000	98,400	341,900	301,500			502,700	502,700	3,017,300	2,942,300	
4700	KOPPANG					354,500	354,500	1,913,100	1,841,100			60,000	118,000	98,400	341,900	301,500
4900	TWIN MEADOWS					503,400	503,400	2,507,000	2,438,000			354,500	354,500	1,913,100	1,841,100	
4950	BORDERUD'S					96,300	96,300	608,900	608,900			503,400	503,400	2,507,000	2,438,000	
4951	HERSCH					687,000	687,000	421,300	246,300			96,300	96,300	608,900	608,900	
5075	SHADOW WOOD					1,279,400	1,279,400	349,900	199,900			687,000	687,000	421,300	246,300	
5076	SHADOW WOOD					1,173,400	1,173,400	4,623,100	4,623,100			1,365,300	1,365,300	349,900	199,900	
5150	WINDSOR GREE					2,579,900	2,579,900	634,100	634,100			1,173,400	1,173,400	4,623,100	4,623,100	
5151	RESERVE AT OS											2,579,900	2,579,900	634,100	634,100	
	Full Totals:	1,309,900	1,309,900	76,223,900	371,847,100	193,853,500	193,439,100	1,010,302,600	985,365,000	1,131,500	271,387,300	260,510,800	1,382,149,700			
	Net Totals:			65,761,800	278,403,100										1,263,768,100	

### Total Values By Year

Year	Hmstd Cr	Avg Land	Apt Land	Apt Impr	Comm Land	Comm Impr	Exempt Land	Exempt Impr	Res Land	Res Impr	State Land	State Impr
1997	0 Full:	901,500	0	0	16,758,300	88,201,900	0	0	47,356,000	213,764,400	0	0
	Net:	901,500	0	0	16,758,300	88,201,900	0	0	47,356,000	213,764,400	0	0
1998	614,365 Full:	617,100	0	0	20,005,200	106,113,800	0	0	57,271,700	245,397,500	0	0
	Net:	614,100	0	0	19,508,900	95,611,900	0	0	57,163,800	231,883,235	0	0
1999	566,668 Full:	558,900	0	0	25,023,800	115,668,200	0	0	63,666,500	269,189,100	0	0
	Net:	555,900	0	0	24,303,500	103,584,400	0	0	63,536,480	248,661,252	0	0
2000	608,487 Full:	541,100	11,900	93,700	26,629,700	130,753,700	0	0	68,596,600	298,394,600	0	0
	Net:	536,700	11,900	93,700	25,590,900	116,830,700	0	0	68,457,060	274,814,653	0	0
2001	520,600 Full:	460,300	4,492,200	26,930,300	32,752,700	129,025,111	0	0	72,595,200	328,183,800	0	0
	Net:	460,300	4,492,200	26,033,200	24,755,100	98,743,600	0	0	72,248,600	307,922,600	0	0
2002	655,100 Full:	364,700	6,841,200	38,294,700	38,679,800	134,032,811	0	0	81,505,400	373,117,200	0	0
	Net:	360,500	6,639,800	34,655,700	27,258,900	102,833,300	0	0	81,010,400	349,635,300	0	0
2003	735,500 Full:	425,700	6,753,000	41,105,200	44,008,100	145,156,611	0	0	94,947,200	441,871,100	0	0
	Net:	420,600	6,549,600	37,822,200	30,209,800	105,690,800	0	0	94,319,600	408,574,800	0	0
2004	566,300 Full:	577,300	7,527,800	47,271,900	53,401,800	173,889,300	0	0	136,198,200	517,715,800	0	0
	Net:	565,300	7,214,800	43,988,900	35,303,200	115,871,800	0	0	135,392,600	465,726,200	0	0
2005	504,300 Full:	436,900	9,883,800	58,823,900	56,005,500	189,302,700	0	0	148,461,800	644,669,100	0	0
	Net:	424,900	9,572,800	55,540,900	36,720,900	129,413,000	0	0	147,345,700	578,502,100	0	0
2006	502,500 Full:	444,000	11,510,400	82,249,900	64,199,900	225,138,500	372,000	0	168,357,700	807,395,900	0	0
	Net:	419,100	11,284,600	75,277,900	43,568,300	151,950,000	0	0	165,816,600	738,927,700	0	0
2007	817,900 Full:	1,416,400	12,931,900	105,245,000	76,903,800	253,016,100	372,000	0	178,879,800	893,566,300	0	0
	Net:	1,376,300	12,413,300	97,998,400	50,174,600	166,336,000	0	0	175,595,700	852,693,100	0	0
2008	1,027,600 Full:	1,425,600	13,940,800	107,951,500	87,092,200	299,562,800	361,100	0	186,759,500	978,269,900	0	0
	Net:	1,382,300	12,778,300	100,704,900	52,411,100	163,244,700	0	0	182,991,500	947,566,800	0	0
2009	1,131,500 Full:	1,357,400	13,496,200	114,296,300	90,758,300	318,199,800	358,700	0	194,965,800	1,010,499,400	0	0
	Net:	1,309,900	12,333,700	103,150,700	53,428,100	175,252,400	0	0	193,439,100	985,365,000	0	0

\*\*\*\*\* END OF REPORT \*\*\*\*\*

# **Assessment Administration in North Dakota**

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Information from the ND State Tax Dept

Who is responsible for assessing property in North Dakota? Assessment officials are at the township, city, and county levels. Currently in the State of North Dakota there are 53 counties, 357 cities and 1833 townships served by 1,046 assessment officials.

## **Who are Assessment Officials?**

- County Directors of Equalization are appointed by the Board of County Commissioners. Each county makes their own appointment. Currently Eddy & Foster counties are the only counties that share a director.
- City Assessors are appointed by their local governing board. There are two classifications of city assessors. Class I are for cities with populations exceeding 5,000 and Class II are for cities with populations less than 5,000. Williston is the only one of the larger cities in North Dakota that does not have a city assessor. This function is performed by the County Director of Equalization.
- Township assessors are either appointed by township supervisors or elected at the township's annual meeting.

## **What are their responsibilities?**

- Identify all taxable property within their jurisdiction.
- Determine true and full value of all taxable properties.
- Equalize valuations of similar properties.

## **What are the requirements for becoming an assessment official?**

- County Tax Directors must become certified by the State Supervisor of Assessments within three years of becoming appointed. Certification is obtained by completing 190 hours of approved and tested education specific to assessment & real estate appraisal.
- Class I City Assessors must be also become certified by the State Supervisor of Assessments within three years of becoming appointed. They must obtain 150 hours of approved and tested education specific to assessment & real estate appraisal.
- Class II City & Township Assessors must be certified by the State Supervisor of Assessments within 12 months of becoming appointed or elected to the position. The assessor must attend at least 24 hours of assessment and appraisal education or challenged instruction. Successful

completion of a statewide standard exam is also required.

- County Directors and Class I City Assessors to maintain their certifications must obtain 40 hours of approved continuing education every 4 years.
- Township and Class II City Assessors must attend an annual assessor seminar conducted by a certified County Director of Tax Equalization to maintain their certifications. The seminar must be of a minimum of four hours.

**Are there other Assessment Officials beside assessors and directors?**

- There are other assessment officials who work along side tax directors and assessors but are not required to become certified although education and training are very beneficial.
  - Appraisers
  - GIS Technicians
  - CAMA Technicians

## **Duties of Board of Equalization**

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As appeared in City Scan

This overview of the Board of Equalization duties appeared in an issue of City Scan and does simplify the statute for easier understanding.

### **Board of Equalization**

#### **What are the duties of the city board of equalization?**

The city board of equalization is responsible for equalizing the assessment role within the city. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation as is reasonable and just in order to make taxation uniform. The valuation of any property returned by the assessor may not be increased by more than twenty-five percent without first giving the owner notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or the owner's agent or by leaving a copy at the owner's last known place of residence. (NDCC 57-11-03)

During the session of the city board of equalization, any person feeling aggrieved by anything in the assessment roll may apply to the board for the correction of the alleged errors, and the board may correct the errors as it may deem just. (NDCC 57-11-04)

The board of equalization shall add to the assessment roll any real property subject to taxation that has been omitted by the assessor and shall enter the property at a valuation that will bear a just proportion of the taxation. (NDCC 57-11-05)

#### **Who is on the city board of equalization?**

The city board of equalization consists of the members of the city governing body. The executive officer of the city governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business. (NDCC 57-11-01)

#### **When does the city board of equalization meet?**

The city board of equalization shall meet at the usual place of the city governing body on the second Tuesday in April in each year. The board may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the city auditor may adjourn from that day and publicly announce the time to which the meeting is adjourned. If the same person performs the duties of assessor for two or more cities or townships, the city auditor may, after consultation with the assessor involved, designate the hour and day in the month of April at which the board of equalization meeting will be held, provided that notice of the hour and day must be published in the official

newspaper of the political subdivisions involved and posted at the usual place of the meeting by the city auditor at least ten days before the meeting. (NDCC 57-11-01)

**What are the duties of the city auditor with regard to the board of equalization?**

The city auditor, as clerk, shall keep an accurate record of all changes made in valuation and of all other proceedings. Within ten days after the completion of the equalization of the assessment, the city auditor shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with the city auditor's certificate that the assessments are correct as equalized by the city board of equalization. (NDCC 57-11-02)

# **City Board of Equalization Statute**

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## **CHAPTER 57-11 CITY BOARD OF EQUALIZATION**

### **Section**

- 57-11-01. Membership of Board - Quorum – Meeting
- 57-11-02. Duties of Auditor
- 57-11-03. Duties of Board - Limitation on Increase - Notice
- 57-11-04. Application for correction of assessment
- 57-11-05. Adding property to assessment list
- 57-11-06. No reduction after session of Board - Exception
- 57-11-07. Effect of failure of Board to meet

### **57-11-01. Membership of board - Quorum - Meeting.**

- 1. The board of equalization of a city consists of the members of the governing body, and shall meet at the usual place of meeting of the governing body of the city, on the second Tuesday in April in each year. The executive officer of the governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business, and it may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the clerk may adjourn from day to day and publicly announce the time to which the meeting is adjourned.
- 2. Notwithstanding the provisions of subsection 1, if the same person performs the duties of assessor for two or more cities or townships, the city auditor may, after consultation with the assessor involved, designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each city board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of meeting by the city auditor at least ten days before the meeting.

### **57-11-02. Duties of auditor.**

The city auditor, as clerk, shall keep an accurate record of all changes made in valuation, and of all other proceedings, and, within ten days after the completion of the equalization of the assessment,

shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with the city auditor's certificate that the assessments are correct as equalized by the city board of equalization. The assessment as equalized must be accepted by the board of county commissioners in lieu of all other assessment rolls for the property in said city.

**57-11-03. Duties of board - Limitation on increase - Notice.**

At its meeting, the board of equalization shall proceed to equalize and correct the assessment roll. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation thereof as is reasonable and just to render taxation uniform, except that the valuation of any property returned by the assessor may not be increased more than twenty-five percent without first giving the owner or the owner's agent notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or the owner's agent or by leaving a copy at the owner's last-known place of residence.

**57-11-04. Application for correction of assessment.**

During the session of the board, any person, or the attorney or agent of any person feeling aggrieved by anything in the assessment roll, may apply to the board for the correction of alleged errors in the listing or valuation of real property, and the board may correct the errors as it may deem just.

**57-11-05. Adding property to assessment list.**

The board of equalization shall place upon and add to the assessment roll any real property subject to taxation which has been omitted by the owner or the assessor and shall enter the property at a valuation which will bear an equal and just proportion of the taxation.

**57-11-06. No reduction after session of board - Exception.**

After the adjournment of the board each year, neither the governing body of the city nor the city board of equalization may change or alter any assessment. Neither may the governing body or the board of equalization reduce or abate, or authorize the reduction, abatement, or return, of any taxes levied upon such assessments for any cause except that the property assessed was not subject to taxation at the time the assessment was made.

**57-11-07. Effect of failure of board to meet.** The failure of the board of equalization to hold its meeting does not vitiate nor invalidate any assessment or tax except as to the excess of valuation or tax thereon shown to have been made or levied unjustly.